DOCUMENT RESUME

ED 202 542 JC 810 316

AUTHOR	McEnery, Paula
TITLE	Health Instruction Packages: Office Skills for Dental Assistants.
INSTITUTION	League for Innovation in the Community Coll., Los Angeles, Calif.
SPONS AGENCY	Kellogg Foundation, Battle Creek, Mich.
PUB DATE	76
NOTE	127p.
EDRS PRICE	MF01/PC06 Plus Postage.
DESCRIPTORS	Allied Health Occupations Education; Business Correspondence; *Dental Assistants; Learning Modules; Money Management; *Office Management; Payroll Records; Recordkeeping; Records (Forms); Two Year Colleges; Typewriting
IDENTIFIERS	Appointments; *Health Instruction Exchange

ABSTRACT

These six modules provide information, illustrations, and exercises to teach dental assisting students a variety of office skills. The first module, "Patients' Records," stresses the importance of patient records to the dental health team, covers all of the items on a patient record, and teaches how to complete patient information cards and general health history forms. The second module, "Practice Typing," provides materials to help the learner develop typing speed and accuracy. The third module, "Business Correspondence," provides information on business and personal letter forms and written communications. The fourth module, "Payroll Records," focuses on payroll record forms, withholding exemption forms, quarterly federal tax returns, withholding tax statements, social security taxes and benefits, and eligibility for the Federal Insurance Contributions Act. The fifth module, "Processing and Handling Money," teaches the learner to complete petty cash vouchers, receipts, and bank deposit slips; describes kinds of check endorsements; and covers personal checking and bank statements. The final module, "Appointment Control," teaches the learner to make appointments efficiently, reserve time for emergency situations, and set up a recall system. The modules contain information, sample forms, exercises with immediate feedback, and post-tests with answer keys. (AYC)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED202542

HEALTH INSTRUCTION PACKAGES

Office Skills for Dental Assistants

Modules prepared by:

Paula McEnery

JC 810 316

HEALTH INFORMATION EXCHANGE

A Project of the League for Innovation in the Community College

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

Robert Leo

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

U.S. DEPARTMENT OF EDUCATION
NATIONAL INSTITUTE OF EDUCATION
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

☐ This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official NIE position or policy.

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

PATIENTS' RECORDS

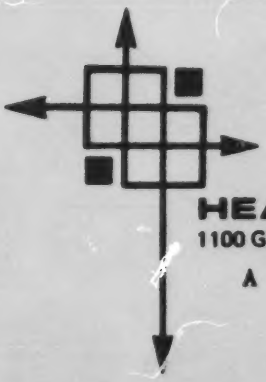
by

Paula McEnery

© Paula McEnery, 1977
All Rights Reserved

TITLE OF PACKAGE:	Patients' Records
AUTHOR:	Paula McEnery
INSTITUTION:	Forest Park (Mo.) Community College
INTENDED STUDENT:	Dental assistant students
ESTIMATED WORKING TIME:	20 minutes
MATERIALS NEEDED:	None

FIELD TEST COPY



HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

PATIENTS' RECORDS MODULE IM-III

There will be no Pre-Test for this module.

OBJECTIVES

Upon completion of this module, you will be able to:

1. Complete the patient information card properly.
2. Complete the General Health History form properly.
3. List all items that make up the patients' records.
4. Discuss why the patients' records are so important to the dental health team. (There will be a 20-minute discussion period on this subject after completion of this module, so I suggest that you read the selected readings.)

LIBRARY REFERENCE: Schwarzrock, Effective Dental Assisting, Clinical Records, Pp 81 through 91

SCRIPT

A patient's records vary from very simple to properly detailed and maintained records of dental services. Complete records are the best protection against malpractice suits or in defense of them.

Let's start first with the registration form, or new patient card. You will let the patient fill this out himself so it will be correct. This will include:

1. First name, middle and last name
2. Home address and phone number
3. The name of the person responsible for the account
4. Name of the person who referred this patient to your office
5. Employer's name and address
6. Insurance company

EXERCISE I

Fill out the following form with information, as if you are the patient.

PATIENT INFORMATION MEMO. Date_____, 19___
(PLEASE PRINT)

Patient_____ Date of Birth_____
(Full Name of Patient, do not use In.)

Name_____ Phone_____
(Full Name of Husband, Father or Responsible party)

Married ___ Single _____ Given name of Husband or Wife_____
Widowed _____ Divorced _____ (If not shown above)

Address_____
(Street Number - City or Town) | Department

Employer_____
(Employer of Patient or Husband, Wife, Etc.)

Employer's Address_____

Spouse Employed by_____

Referred By_____
(Full Name) (Address)

Nearest Relative
and Address_____
(Relative Not Living at Same Address as Patient)

Insurance Company_____

Policy No._____ Address_____

I accept financial responsibility for patient_____

Address_____ Phone_____

Alright, the next form is the Medical History or Case History form as it may be called. This contains the facts related to the examination:

1. Diagnosis
2. Prognosis
3. Treatment
4. Age
5. Sex
6. Marital status
7. Nationality
8. Educational level
9. History of systemic diseases
10. Oral disease
11. Medication being taken
12. Allergies
13. Weight and height
14. Completion
15. Physical infirmities
16. Temperament
17. Diet

This form must be complete because in giving any medication, or before any surgery, the medical history is reviewed. This will prevent many emergencies in the dental office. Exercise II - Now, please review the following Health History form and fill out this form as if you are the patient.

LAST N[illegible] FIRST NAME RESIDENCE TEL. RESIDENCE ADDRESS CITY STATE

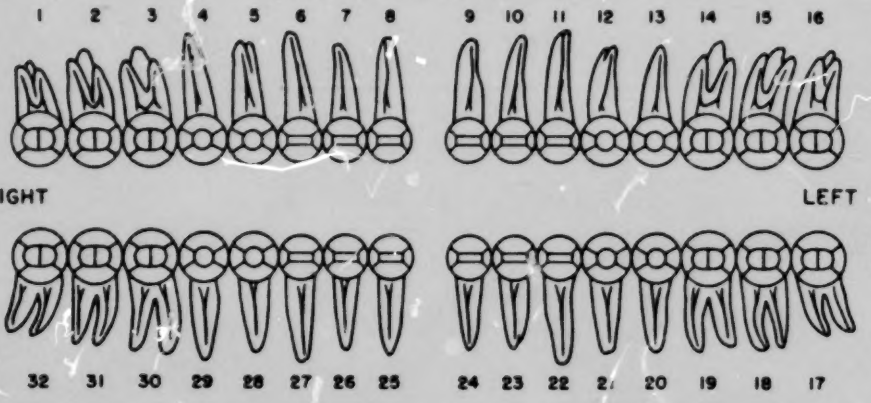
OCCUPATION BUSINESS TEL. BUSINESS ADDRESS CITY STATE

GUARDIAN NAME OF PHYSICIAN RECOMMENDED BY DATE OF

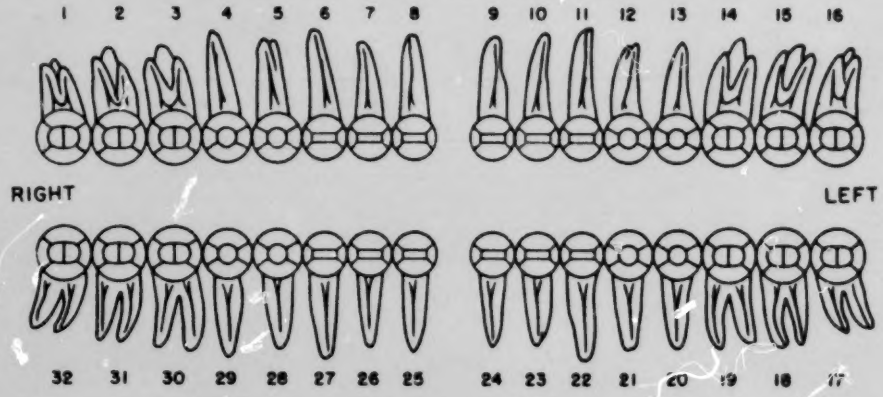
ADDRESS ADDRESS OR TELEPHONE ADDRESS DATE OF ESTIMATE

NO. OF PATIENT

Missing Teeth & Existing Restorations



Diseases, Abnormalities & X-Ray Findings



History

HT. WT. GENL APPEAR

LAST PHYS LAST DENTAL TREAT

CHIEF COMPLAINT

OPS & ILL DRUGS

EYES EARS NOSE

HEART RESP

G I G U

ARTH ENDO

ALLERG SENS

SKIN LIPS

TONGUE PALATE

TONSILS PHARYNX

VESTIBULES ADNEXA

MUCOSA FRENUM

TORI OTHER

OVERBITE OVERJET EDGE-TO-EDGE CROSS

ABRASION BRUXISM TRAUMA

FINGERNAIL BITE LIP OR CHEEK BITE

PIPE SMOKER MOUTH BREATHER

ABNORM BLEEDING INFECTIOUS HEPATITIS

SUMMARY

DATE	TOOTH	SERVICE PLANNED	EST 1	EST 2	EST 3

On the next form, which is usually on the back of the Health History form, is the Treatment and Estimate form. This should be in ink. Date, services rendered, fees, credit and balance, should also be in ink, as well as any personal notations, such as what the patient is doing in his personal life or what he enjoys talking about. Any phone calls from the patient should be dated and listed as to the content of the calls. Radiographs are also a part of the patient's records. Records are the property of the dentist, so x-rays are also part of these records. If any treatment is performed or any diagnosis made, the x-ray should be turned over to the patient only if no treatment was required or if the patient is being transferred to another city, even then the x-rays should be mailed to the new dentist's office.

1. X-rays should be in a proper x-ray mount.
2. The patient's name and date should be in pencil (for reuse of the mount later).
3. The name of the dentist should be in ink.
4. When x-rays are no longer current, they may be removed from the mount and placed in a small (coin) envelope with the date and name of the patient on it and filed in the patient's records or in a separate x-ray file, according to the dentist's wish.

Photographs are a part of the records. Intra-oral and extra-oral are used by many dentists, the before and after where the appearance may be affected, in the case of orthodontic treatment, denture cases, or full reconstruction of the mouth.

Slides are used today by many dental offices. The slides are numbered and filed in a slide file in numerical order. The number of the slide is placed on the patient's record.

To hold all the patient's records, you will use a manila envelope.

1. All information should be listed in the same order on every record.
2. On the heading of the folder will be the patient's last name, first name, and initial in ink or typed in the upper left hand corner.
3. On the next line, the home address, city, zone, and telephone number in pencil.
4. Under this will be the business address and telephone number in pencil.
5. If the patient is a child, the person responsible for the account is entered in ink after the minor's name.
6. If the patient is a married woman, her name is entered as: Jones, Mrs. John J. (Mary).
7. If she is divorced, widowed, or separated, she is listed as: Jones, Mrs. Mary L.

Study models will be a part of the records, although they are stored separately.

1. They are labeled with the patient's name and date taken.

Alright, take the Post Test and time yourself. (Listed on the bulletin board is the date and time for the group discussions).

POST TEST

(time limit - 5 minutes)

1. List all items that make up a patient's records.

   _____

   _____

   _____

   _____

   _____

   _____

   _____

2. On a patient's envelope, the address, city and zone are written in _____.

3. If a woman is married, how should her name be listed on the envelope? Assume her name is Jane Bowman and her husband's name is James E. Bowman.

   _____

4. A patient's name and the date should be entered on an x-ray mount in _____ only.

5. The treatment and estimate plan should be written in _____.

(Turn Post-Test in to the instructor)

POST-TEST ANSWER KEY

1. a. Registration form, or new patient card
   b. Medical history or case history
   c. Treatment and estimate form
   d. Radiographs
   e. Photographs
   f. Slides
   g. Study models
2. In ink or typed
3. Bowman, Mrs. James E. (Jane)
4. Pencil
5. Ink

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

PRACTICE TYPING

by

Paula McEnery

© Paula McEnery, 1977
All Rights Reserved

TITLE OF PACKAGE:	Practice Typing
AUTHOR:	Paula McEnery
INSTITUTION:	Forest Park (Mo.) Community College
INTENDED STUDENT:	Dental assistant students
ESTIMATED WORKING TIME:	60 minutes
MATERIALS NEEDED:	Typewriter; bond paper

FIELD TEST COPY

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 475-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

This course is going to be different from any that you have had this year. This course has been prepared to give you more individual training and yet a freedom from time pressure in the learning process. There will be no lectures, you will progress at your own pace. If at any time during this course you need the assistance of an instructor, there will be one available for individual target setting conferences on Thursday afternoons between the hours of 1:00 - 3:00. Make an appointment with your instructor. However, there are ten modules. I might suggest that you work toward completing these during this 16-week semester. Try not to get too far behind in your modules as this could make your other work suffer. The modules assigned up to mid-semester must be completed by mid-semester for a grade, and those after mid-semester must be completed by the final grading period for a grade.

O.K. - let's get to the what and why of this course!

COURSE OBJECTIVES

The aims of this course are to provide the dental assistant with a working knowledge of dental secretarial duties in a dental office, and to acquaint her with various office procedures to enable her to understand the various situations that might arise in the office.

This course is to help the dental assistant to develop typing speed, compose and type business letters, to keep all records correctly, to be aware of her own appearance, and to conduct herself at all times in a professional manner.

A dental assistant needs to use the typewriter effectively. The professional typist knows the parts of the typewriter and their uses as well as the keyboard. A basic typewriting course is a prerequisite for this course, so we will not cover the basics of the typewriter, you should already know these. You must have a minimum speed of 40 words per minute based on a test of at least 5 minutes in length. However, you should work toward building a much faster speed. Discipline yourself to practice daily.

PRE-TEST

Directions for typing pre-test

Pre-test to be typed on 8-1/2 by 11 inch white bond paper.

Typing time 5 minutes

A. Use single spacing.

B. Double space between paragraphs.

C. Use five space paragraph indentions.

D. Mark down the exact time and type the following passage. Please time how long it takes you.

START TYPING

A secretary may have the best of skills; she may be a conscientious worker, loyal and devoted to her job. But all that is not enough -- not if she is playing on the team with a top executive. She must have that something extra that protects them both from the hazards of every working day. Each day in the life of a secretary presents countless opportunities for error. A word left out of a letter, a misplaced report, an important name misspelled, a misunderstood line of instruction -- these are the more routine mistakes she must protect herself against. They are common errors, errors that can be avoided with a fair amount of intelligence and skill. But there are other possible mistakes -- far graver, more costly. Quite often a costly mistake is not due to one big error in judgment, a momentary loss of memory, a slip of the tongue. It is due to a succession of minor things -- each one too trivial to be labeled an error. However, chances are the trouble could have been avoided. What, then, is that something extra a secretary needs to protect both herself and her boss? Perhaps it's a combination of tact, judgment, mental alertness, even instinct. Perhaps it's still more -- a talent for doing everything right the first time, so that hindsight is never needed.

(stop)

If you typed all parts of this material without mistakes in 5 minutes or less, you already type 40 wpm, so you may skip the remainder of this instructional module and turn directly to the next module. (Turn in this pre-test to the instructor.) If you made any mistakes in spelling or punctuation or your timing was more than 5 minutes, please turn to the next page.

List your typing errors on the revision data sheet.

Now, please read the objective of this module --

MODULE I OBJECTIVE

Upon completion of this module, you will be able to:

1. Type a minimum of 40 wpm, example -- 5 minute speed within 2 errors, or 10 minutes speed within 5 errors.

SCRIPT

This module is not a study section; but this material is provided for practice to develop speed and accuracy. The material in this package is composed of sentences and paragraphs and is based on 40 wpm. Practice typing is to be submitted to your instructor. The typing time will be listed on each exercise sheet. (Please time and note how long it takes you, list practice errors on the revision data sheet.) You will not be graded on practice work.

Study Guide - Basic Typing Information

1. Keep your machine even with front of table. Exercise sheet at right, turned toward you. Extra paper, left of your machine.
2. Check the paper guide, center of paper should be at 50.
3. Set the line space regulator, each exercise sheet will indicate whether to set the machine for single or double line spacing.
4. Set the margin stops.
5. Check typing posture
   a. head erect, turned to face exercise sheet
   b. back straight, elbows relaxed
   c. body leaning slightly forward
   d. feet apart and firmly on the floor
6. Check hand positions, left hand on A S D F, right hand on J K L ;
7. Do not use any type of eraser
8. You should always use an extra sheet of paper to protect the cylinder

9. Remember these rules on dividing words:

   a. never divide a word of one syllable

   b. never divide a noun

   c. divide a word between whole syllables only

   d. leave at least two letters and the hyphen on the top line

   e. always carry at least three letters to the second line

   f. do not end two successive lines with a divided word

   g. avoid dividing the word if possible

PRACTICE 1

To measure progress, type the following message twice. Use a 5-tab indention and double space. Goal: A complete copy in two minutes or less with 4 or fewer errors (time yourself). Note errors on the revision data sheet.

Start Typing

Dear Mr. Lovejoy:

You asked me to make an appointment for you for next week.

Well, sir, I have an appointment for July twenty-third (7/23) at four-thirty.

We will look forward to seeing you.

(stop)

Type each line twice. You should easily finish each line in 1/2 minute:

Start Typing

1. She will quit her job the day she starts school.
2. Please take your five books to room 428 when you go.
3. Buzz will ring for a taxi to take you home.

(stop)

PRACTICE II

Type this paragraph twice. On the second copy see if you can finish it in 3 or fewer minutes with not more than 3 typing errors (time yourself). Note errors on the revision data sheet.

Start Typing

If you would like to cut down the errors you make, check first on your posture. It is amazing how much the way you sit alters the way you type. Control is what you have when each finger goes up and down the same path, exactly the same path, to jab the key or keys assigned to it. If you change posture so that the angle of the path is not the same, then the finger gets off the path and makes an error. The majority of mistakes can be traced to moments when you squirmed in your seat or let your wrist or shoulders sag, or did something to change the pathway your fingers expected to take.
(stop)

PRACTICE III

Practice sentences and paragraphs. If you are having problems please see an instructor at this point! Time - 6 min., 6 sec. (time yourself). Note errors on the revision data sheet.

Start Typing

1. After working for speed, type material again with control.
2. How well you type depends on one person; that person is you.
3. If you like the dental profession, each day will be a joy.
4. Be able to adapt to all the office situations whether good or bad.
5. To get the most out of your schooling, work at it.

The office personnel will determine which letter style is best for your office. Some people like letters to be indented; others prefer the letter to be blocked. Some people prefer the date to be centered; others prefer the date to be in line with the right margin. Use the style that pleases your office.

Sometimes the purpose of the letter will change its form. If you are writing a letter of sympathy its style would be unsuitable for advertising. In a dental office, you must never advertise, but you might use a different letter style for emphasis. Select the style that is suitable for your office.

The number of indentions in a letter can set the tone of the letter. If your office is very conservative, indent all segments of the letter. If you are more casual, decrease the number of indentions or omit indenting altogether. (stop)

PRACTICE IV

Practice time - 7 min., 29 sec. (time yourself). Note errors on the revision data sheet.

Start Typing

1. Jokes and side remarks are out of place in a professional office.
2. The dental assistant should be clean in mind and body at all times.
3. Overweight is a problem that can usually be corrected with exercise and diet.
4. Success is a continuous journey, never can it be considered a destination.
5. An efficient assistant should wash her hands before assisting at the chair.

It is not considered good form to converse unnecessarily with patients or mention one's personal problems to them. As a rule, they are not interested in your social or family affairs. A patient's time and that of the assistant is valuable and should not be wasted on idle gossip.

In order to succeed in any line of work, one must have a general liking and enthusiasm for the work to be done. Few occupations offer more opportunities to exercise good judgment and individuality than those afforded to the dental assistant.

Perhaps the most valuable result of your training is the ability to make yourself do the things you have to do when they ought to be done. As a competent dental assistant you are certain to make a major contribution to the success of a dental practice.

(stop)

POST TEST

Time limit - 10 minutes maximum. (To be timed by an instructor.) When you have completed the post test, please check your errors and list them on the revision data sheet. If your speed and errors are more than allowed, please see your instructor. If your speed and errors are within the stated range, turn in the Post Test to the instructor and proceed to Module II.

Now turn the page and start typing!

.5 MINUTE SPEED WITHIN 2 ERRORS OR 10 MINUTE SPEED WITHIN 5 ERRORS			
38-44	45-49	50-54	55-Up
D	C	B	A

SPEED TEST

1 2 3 4 5 6 7 8 9 10 11 12 13 14

As long as the memory of man goes back, the people living in the British Isles have thought of the English Channel as a veritable moat that kept enemy invaders from their shores; and the enemy thought the same. Half the conquerors of Europe have floundered in their efforts to ford that 30 miles or so of turbulent water and make the Channel. 14 28 42 56 70

So for whole centuries the British have thwarted every proposal, rejected every plan, denied all consideration of any of the ideas for building a bridge over the Channel or constructing a tunnel under it. It is said that some Britons still shudder when a historian refers to the plans that Napoleon was shaping for tunneling to England in 1802. 84 98 112 126 141

But the age of airplanes and missiles has dried up the moat, you might say, so that the Channel is just a nuisance that handicaps both the British and their neighbors in both trade and vacation ambitions. All concerned want to build an easy route across the Channel, and the number of speculators who are anxious to make a fortune by financing, through stock purchases, the construction of a bridge or a tunnel has no limit; the argument is not about "whether" but only about "which." 155 169 183 197 211 225 239

At the moment the odds seem to favor a "chunnel", as the channel tunnel is called in Britain; but there is room for debate. Those who prefer a bridge, possibly one made on anchored pontoons, point up the economy of such construction; a tunnel would cost infinitely more, of course. Those who favor the Tunnel, however, point out the hazard of the weather and scornfully claim that one earnest Channel storm would spread the bridge over or under the whole North Sea; whereas, there'd be no weather in a tunnel but only a steady stream of toll dividends. 253 267 281 295 309 323 337 351

Many fine engineers have given great study to the tunnel design. It is envisioned as no scant mining shaft but rather as a multilevel, gigantic tube that would carry trains and trucks and automobiles both directions in their own lanes. One plan calls for having automobiles ride piggyback on trains built for the purpose; this would be faster, they say, and a lot safer. It would sure cut down on the collisions! 365 379 393 407 421 436

The point of leapfrogging the Channel is only in part the factor of time; a bridge or tunnel would reduce the trip only from about two hours to forty or so minutes. The big thing is the facility; ferries can carry only a thousand autos a day, but a bridge or a tunnel could carry three thousand vehicles each way across the Channel every hour! 450 464 478 492 506

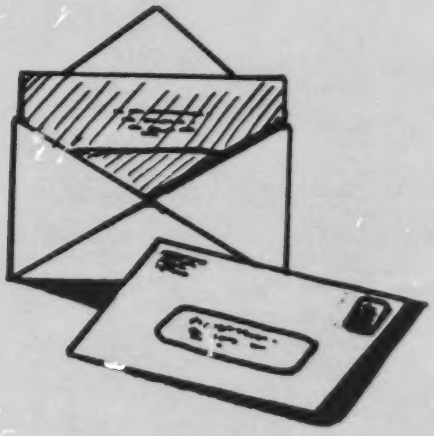
1 2 3 4 5 6 7 8 9 10 11 12 13 14

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

BUSINESS CORRESPONDENCE

by

Paula McEnery



© Paula McEnery, 1977
All Rights Reserved

TITLE OF PACKAGE:	Business Correspondence
AUTHOR:	Paula McEnery
INSTITUTION:	Forest Park (Mo.) Community College
INTENDED STUDENT:	Dental assistant students
ESTIMATED WORKING TIME:	60 minutes
MATERIALS NEEDED:	Typewriter; bond paper
FIELD TEST COPY	

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

MODULE II OBJECTIVES

This module is designed to give you a knowledge of business and personal letter forms and written communications.

Upon completion of this module, you will be able to:

1. Write and type a business and a personal letter following proper form.
2. Use correct punctuation in all written communications. Example, given a letter without punctuation, arrange letter with correct punctuation with no more than 2 mistakes.

LIBRARY REFERENCES: Schwarzrock, Dental Assisting, Course II Secretarial Procedures, Sections 2 and 7

Bregstein, Handbook for Dental Assistants; Hygienists and Secretaries, Chapter 13

SCRIPT

Alright, let's just start with writing an effective business letter. Your business letter is usually typed with single spacing, with the parts of the letter separated by a double space except following the date line and the complimentary close. A space is left following the complimentary close for a written signature, this is usually three blank lines. The number of lines between the date and the inside address will vary with the length of your letter.

A. The heading of a business letter gives the address of the individual and the date line. The date is placed two lines below the letterhead.

The inside address gives the name and address to whom the letter is being sent. The inside address must consist of at least three lines.

The salutation - when a letter is addressed to an individual, use that individual's name in the salutation. When a letter is addressed to a company use Gentlemen.

The body of the letter contains the message and begins two spaces below the salutation. Double space to separate paragraphs.

The complimentary close - capitalize only the first word in the complimentary close.

The signature - if the person sending the letter is a woman, the Miss or Mrs. is typed in parenthesis before the name. Do not use Mr. before a man's name in the signature. If a Dr. is sending the letter, type the dentist's name and title. Example, A.J. Jones, D.D.S. (Never Dr. A.J. Jones).

The reference initials are initials of the dictator and secretary. Example, AJJ/da. The initials are typed at the left margin on the same line as the signature, or two spaces below it.

B. Now, how about letter styles! The most frequently used is the Modified Block Style with mixed punctuation.

1. The date line is placed two spaces below the last line in the letterhead.
2. The inside address, salutation and body are blocked against the left margin. Blocked or indented paragraphs may be used.
3. The complimentary close begins five spaces to the left of the center of the paper. Leave three blank lines for the written signature which is in line with the complimentary close.
4. Reference initials are against the left margin of your letter.
5. The punctuation is mixed but does require a colon after the salutation and a comma after the complimentary close.

EXERCISE I

(Example - Modified block style)

June 18, 1974

Mrs. A.D. Brown
6542 Elm Avenue
St. Louis, Missouri 63012

Re: New appointment

Dear Mrs. Brown:

Although you failed to keep your appointment today, we hope there is nothing seriously wrong. When possible, please let us know if you cannot keep an appointment; we can then schedule another patient for the time that was reserved for you.

A new appointment is being scheduled for you, as the temporary filling in your tooth should be replaced with proper restoration now. Will Wednesday at (three) 3:00 PM be convenient for you? If this hour is not convenient, please phone me.

Yours very truly,

A.J. Jones, D.D.S.

AJJ/da

Type this letter in the modified block style, use indented paragraphs (5 spaces) and mixed punctuation. Assume you are using a two-inch letterhead and begin with the current date, centered horizontally. For the salutation use Dear Mrs. Brown; for the complimentary close use Yours very truly. Make one copy for the office files.

EXERCISE I

Letter to: Mrs. A.D. Brown, 6542 Elm Avenue, St. Louis, Missouri. 63012 New appointment. Although you failed to keep your appointment today, we hope there is nothing seriously wrong. When possible, please let us know if you cannot keep an appointment. We can then schedule another patient for the time that was reserved for you. (P) A new appointment is being scheduled for you, as the temporary filling in your tooth should be replaced with proper restoration now. Will Wednesday at 3 PM be convenient for you? If this hour is not convenient please phone me. Yours very truly, Dr. A.J. Jones, AJJda.

After you have completed this letter, check your mistakes with the example and list your mistakes on the revision data sheet, then turn this letter in to your instructor and proceed to the next assignment.

EXERCISE 11

(Example - Block style with open punctuation)

June 20, 1974

Mr. Joe Vaughn
1614 West Oak
Greenville, Missouri 63025

Dear Mr. Vaughn

The enclosed booklet, "Your Teeth and Their Care," is for your use. Accept it with our compliments.

May I thank you for the confidence expressed in your acceptance of the plan arranged for your dental care.

During the course of your treatments, if there are any matters you would like to discuss, I would welcome your interest.

I trust we will be privileged to continue in the future to care for your dental needs.

Cordially yours

John Golden, D.D.S.

JEG/da

Alright, now the Block Style letter with open punctuation is a time-saver. All parts of the letter are blocked against the left margin. This type of letter does not require any punctuation after the salutation or complimentary close.

Type the following letter in block style using open punctuation. Assume you are using a two-inch letterhead and begin with the current date. Check your mistakes with the example and list your mistakes on the revision data sheet.

EXERCISE II

Letter to: Mr. Joe Vaughn, 1614 West Oak, Greenville, Missouri. Dear Mr. Vaughn: The enclosed booklet, "Your Teeth and Their Care," is for your use. Accept it with our compliments. (P) May I thank you for the confidence expressed in your acceptance of the plan arranged for your dental care. (P) During the course of your treatments, if there are any matters you would like to discuss, I would welcome your interest. (P) I trust we will be privileged to continue in the future to care for your dental needs. Cordially yours, John Golden, D.D.S.

(Proceed to the next assignment)

EXERCISE III

(Example - Indented style with closed punctuation)

June 20, 1974

Mr. Ralph Smith
1634 Ohio Street
Peoria, Illinois

Dear Mr. Smith:

I would appreciate your attention to the enclosed statement.

Will you assist me in bringing Dr. Jones' accounts up to date?

Your office record shows that payment for your completed dental services is still unpaid. Will you please mail your check today in the enclosed stamped envelope?

Thank you.

Sincerely,

Karen Ross, Dental Assistant

Alright, I hope you had no problems. If you did, please see an instructor.

Our next letter is the Indented Letter Style. This letter is very time consuming and was popular many years ago, however, you will not see it very often today.

1. The date line is centered or banked on the right margin.
2. The first line of the inside address is against the left margin and each line following is indented five spaces.
3. All paragraphs are always indented five spaces.
4. The closing begins five spaces to the left of center, and each line following is indented.
5. The reference initials are against the left margin.

Type the following letter using the indented style and closed punctuation. Assume you are using a two-inch letterhead and begin with the current date. Address a small envelope for this letter.

After you have completed this letter, check your mistakes with the example and list your mistakes on the revision data sheet, then turn this letter in to your instructor and proceed to the next assignment.

EXERCISE III

Letter to: Mr. Ralph Smith, 1634 Ohio Street, Peoria, Illinois. Dear Mr. Smith, I would appreciate your attention to the enclosed statement. (P) Will you assist me in bringing Dr. Jones accounts up to date? (P) Your office record shows that payment for your completed dental services is still unpaid. Will you please mail your check today in the enclosed stamped envelope? Thank you. Sincerely, (Miss) Karen Ross, Dental Assistant.

(Proceed to the next assignment)

Next, there is the Noma Style letter which is used primarily in inter-office communications.

1. The salutation and complimentary close are omitted.
2. All parts of the letter are blocked against the left margin.
3. Open punctuation is used.

C. In writing a two-page letter, the second page heading would be to leave six blank spaces at the top and against the left margin. See example below:

Midvale Supply Company
Page Two
June 18, 1974

Leave three blank lines after the heading.

Enclosure notations are used when something is sent with the letter.

1. Double space below the reference initials and type the notation at the left margin using the word Enclosure or Encl.

Attention line is double spaced below the state line of the inside address.

Example - Attention: Mr. A.J. Jones

Carbon copies - always make at least one carbon copy for the office records. The carbon copy notation is against the left margin when sending a copy to another individual, with the full address of the person being sent the copy preferred, and is double spaced below the reference initials.

Example - cc: Mr. A.J. Jones
15 Walnut Street
St. Louis, Missouri 63107

Envelopes most frequently used are:

a. No. 6-3/4 used for one sheet of paper. Space down from the top of the envelope 12 spaces to begin the address.

b. No. 10 used for more than one sheet of paper. Space down from the top of the envelope 14 spaces to begin the address.

c. If the letter has an attention line, so must the envelope. The attention line is placed 1/2 inch from the left edge of the envelope and three spaces from the bottom.

d. Any notation for the Post Office is placed above the address.

Postal cards may be used in the dental office for recall appointments. A 1/2 inch margin should be left on all sides of the card. The address is placed three spaces below the line "This Side of Card For Address." The address is placed five spaces to the left of the center of the card.

POST-TEST

USE A SEPARATE PIECE OF PAPER. GIVE QUESTION NUMBER AND ANSWER ONLY. ANSWER IN INK, DO NOT ERASE.

1. The minimum number of carbon copies for office correspondence a typist must make is?
2. The heading that must appear on the second page of a two-page letter contains _____, _____, and _____.
3. Give the correct salutation to use when addressing a letter to: Mary C. Clayborn, D.D.S., wife of Jason Clayborn.
4. Give the correct salutation to use for H. M. Brown, President of Greeley Laboratories.
5. Type a business letter using a modified block style with mixed punctuation. Assume you are using a two-inch letterhead and begin with the current date. Address a No. 10 envelope. Use 8-1/2 x 11 inch white bond paper.

POST-TEST ANSWER KEY

1. One
2. The name of the person to whom the letter is addressed, the page number, and the date.
3. Dr. Mary Clayborn
4. Mr. H.M. Brown, President, Greeley Laboratories
5. Example below -

June 18, 1974

Miss Joan Reeder
1594 Franklin Street
Peoria, Illinois 63052

Dear Miss Reeder:

This is an example of the modified block style letter. It is the most popular used in offices today.

Paragraphs may be blocked or indented. Select the one that is best with your letterhead.

In this letter, mixed punctuation will be used. But there are two punctuations that must be used.

Sincerely yours,

(Miss) Irene Lawless

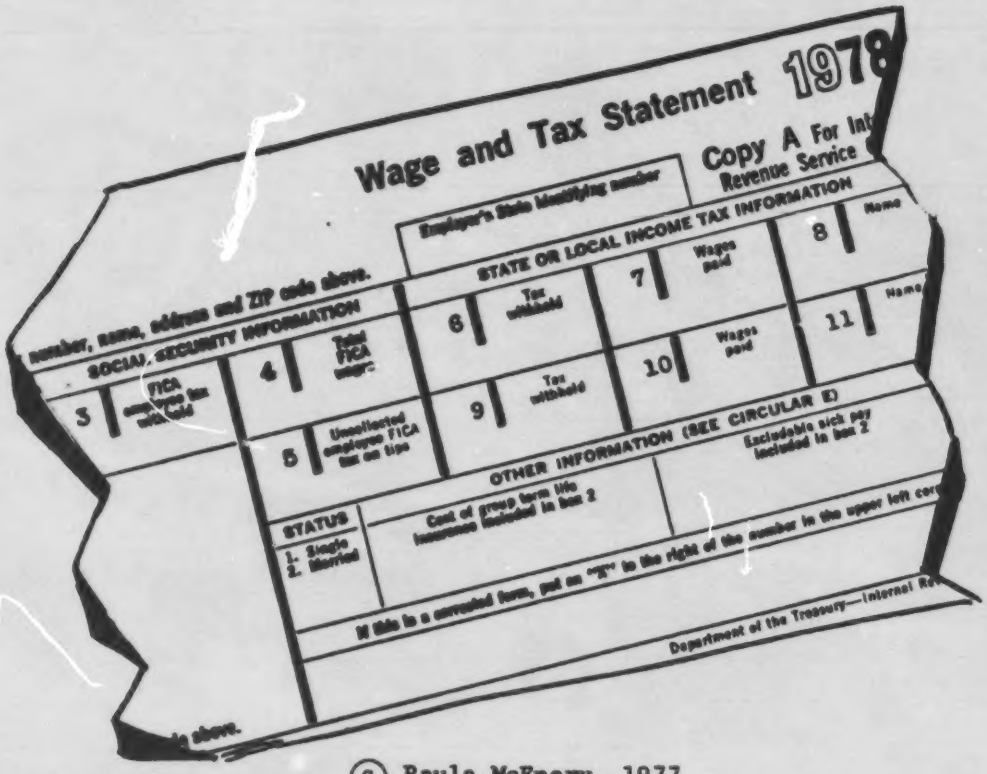
IL/jc

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

PAYROLL RECORDS

by

Paula McEnery



© Paula McEnery, 1977
All Rights Reserved

TITLE OF PACKAGE:	Payroll Records
AUTHOR:	Paula McEnery
INSTITUTION:	Forest Park (Mo.) Community College
INTENDED STUDENT:	Dental assistant students
ESTIMATED WORKING TIME:	60 minutes
MATERIALS NEEDED:	None

FIELD TEST COPY

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

OBJECTIVES

Upon completion of this module, you will be able to:

1. Complete a payroll record form, with information given.
2. Complete an employee's withholding exemption form.
3. Complete an employer's quarterly federal tax return.
4. Complete a withholding tax statement.
5. Reconcile income tax withheld from wages.
6. Define who pays social security taxes.
7. Give at what age a person may begin to draw social security.
8. Define who is covered by FICA.
9. Answer in writing, the form the employer needs to determine the amount of income tax to withhold.

SCRIPT

One of the duties of the dental assistant is to make up the payroll for the dental office. This is a great responsibility because all records must be kept accurate to protect the dentist and the employees. Most dental offices pay on a straight salary basis. But the payroll period may be weekly, every two weeks or monthly. Some offices have a Certified Public Accountant who may do all of the payroll, or he may only have all records mailed to him at the end of the month, and he checks the figures for accuracy. Which ever way this may be handled, each pay check has a certain amount that must be deducted by the employer for various taxes.

First, every individual is required to have a Social Security Card. This card is obtained by filing form SS-5 through the Social Security Board of the area in which you live.

Fill in Exercise I, Application for a Social Security Number.

APPLICATION FOR A SOCIAL SECURITY NUMBER
(Or Replacement of Lost Card)

Information Furnished On This Form Is CONFIDENTIAL

DO NOT WRITE IN THE ABOVE SPACE

See Instructions on Back. Print in Block or Dark Blue Ink or Use Typewriter.

1 Print FULL NAME YOU WILL USE IN WORK OR BUSINESS (First Name) (Middle Name or Initial – if none, draw line ___) (Last Name)

2 Print FULL NAME GIVEN YOU AT BIRTH

3 PLACE OF BIRTH (City) (County if known) (State)

4 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

5 FATHER'S FULL NAME (Regardless of whether living or dead)

6 YOUR DATE OF BIRTH (Month) (Day) (Year)

7 YOUR PRESENT AGE (Age on last birthday)

8 YOUR SEX ☐ MALE ☐ FEMALE

9 YOUR COLOR OR RACE ☐ WHITE ☐ NEGRO ☐ OTHER

10 HAVE YOU EVER BEFORE APPLIED FOR OR HAD A SOCIAL SECURITY, RAILROAD, OR TAX ACCOUNT NUMBER? ☐ NO ☐ DON'T KNOW ☐ YES (If "YES" Print STATE in which you applied and DATE you applied and SOCIAL SECURITY NUMBER if known)

11 YOUR MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (Zip Code)

12 TODAY'S DATE

13 TELEPHONE NUMBER

14 Sign YOUR NAME HERE (Do Not Print)

TREASURY DEPARTMENT Internal Revenue Service — Return completed application to nearest SOCIAL SECURITY ADMINISTRATION OFFICE

Form SS-5 (7-59)

HAVE YOU COMPLETED ALL 14 ITEMS?

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

The next form is called the Employee's Withholding Allowance Certificate. This is to be used to determine the amount of Federal Income Tax to be deducted from an employee's wages.

Please fill out Exercise II. If you need help, see the instructor present.

Employee's Withholding Allowance Certificate

The explanatory material below will help you determine your correct number of withholding allowances, and will indicate whether you should complete the new Form W–4 at the bottom of this page.

How Many Withholding Allowances May You Claim?

Please use the schedule below to determine the number of allowances you may claim for tax withholding purposes. In determining the number, keep in mind these points: If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time; If you are married and both you and your wife or husband are employed, you may not claim the same allowances with your employers at the same time. A nonresident alien other than a resident of Canada, Mexico or Puerto Rico may claim only one personal allowance.

Figure Your Total Withholding Allowances Below

(a) Allowance for yourself—enter 1	
(b) Allowance for your wife (husband)—enter 1	
(c) Allowance for your age—if 65 or over—enter 1	
(d) Allowance for your wife's (husband's) age—if 65 or over—enter 1	
(e) Allowance for blindness (yourself)—enter 1	
(f) Allowance for blindness (wife or husband)—enter 1	
(g) Allowance(s) for dependent(s)—you are entitled to claim an allowance for each dependent you will be able to claim on your Federal income tax return. Do not include yourself or your wife (husband)*	
(h) Special withholding allowance—if you have only one job, and do not have a wife or husband who works—enter 1	
(i) Total—add lines (a) through (h) above	
If you do not plan to itemize deductions on your income tax return, enter the number shown on line (i) on line 1, Form W–4 below. Skip lines (j) and (k).	
(j) Allowance(s) for itemized deductions—If you do plan to itemize deductions on your income tax return, enter the number from line 5 of worksheet on back	
(k) Total—add lines (i) and (j) above. Enter here and on line 1, Form W–4 below	

*If you are in doubt as to whom you may claim as a dependent, see the instructions which came with your last Federal income tax return or call your local Internal Revenue Service office.

See Table and Worksheet on Back if You Plan to Itemize Your Deductions

Completing New Form W–4

If you find that you are entitled to one or more allowances in addition to those which you are now claiming, please increase your number of allowances by completing the form below and filing with your employer. If the number of allowances you previously claimed decreases, you must file a new Form W–4 within 10 days. (Should you expect to owe more tax than will be withheld, you may use the same form to increase your withholding by claiming fewer or "0" allowances on line 1 or by asking for additional withholding on line 2 or both.)

▼ **Give the bottom part of this form to your employer; keep the upper part for your records and information** ▼

Form **W–4**
(Rev. Aug. 1972)
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

(This certificate is for income tax withholding purposes only; it will remain in effect until you change it.)

Type or print your full name

Your social security number

Home address (Number and street or rural route)

Marital status
☐ Single ☐ Married
(If married but legally separated, or wife (husband) is a nonresident alien, check the single block.)

City or town, State and ZIP code

1 Total number of allowances you are claiming

2 Additional amount, if any, you want deducted from each pay (if your employer agrees) $

I certify that to the best of my knowledge and belief, the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature ▶ Date ▶ 19

What If You Itemize Deductions?

If you expect to itemize deductions on your income tax return, you may be entitled to claim one or more additional withholding allowances on line (j) on page 1. You may claim one additional withholding allowance for each $750, or fraction of $750, by which you expect your itemized deductions for the year to exceed the amounts shown in columns (A), (B), or (C) below.

Estimated salaries and wages	Single employees (with one job) (A)	Married employees with one job (wife or husband is not working) (B)	Married employees (both husband and wife working) and employees working in more than one job (C)
Under $8,000	$1,700	$1,700	$1,700
$8,000—10,000	1,800	1,800	2,000
10,000—12,000	2,200	2,200	2,700
12,000—15,000	2,400	2,400	2,700
15,000—20,000	2,400	2,400	3,300
20,000—25,000	2,400	2,400	4,000
25,000—30,000	2,900	2,400	4,900
30,000—35,000	3,800	2,400	5,900
35,000—40,000	4,900	2,700	6,900
40,000—45,000	6,400	3,500	7,900
45,000—50,000[1]	7,900	4,500	9,100

[1] If your annual salary or wages exceeds $50,000, you may claim one additional withholding allowance for each $750, or fraction of $750, by which your expected itemized deductions will exceed the following: A single employee with one job—19 percent of annual salary or wages; A married employee with one job whose wife or husband is not working—13 percent of annual salary or wages; A married employee whose wife or husband is also working, or an employee who holds more than one job—22 percent of the combined or total annual salary or wages.

Determining Withholding Allowances For Itemized Deductions

The worksheet below will be helpful to you in determining whether your expected itemized deductions entitle you to claim one or more additional withholding allowances.

Worksheet

1 Total estimated annual salary or wages (from all sources)	1 $	
2 Total expected itemized deductions for the year	2	$
3 Appropriate amount from column (A), (B), (C) or footnote 1, above	3	
4 Balance. Subtract line 3 from line 2. (If "0" or less, you are not entitled to additional allowance(s) for itemized deductions)	4	$

5 If the amount on line 4 is:

Between	Enter on line 5	Between	Enter on line 5	Between	Enter on line 5
$0— $750	1	$2,251—$3,000	4	$4,501—$5,250	7
751—1,500	2	3,001— 3,750	5	5,251— 6,000	8
1,501—2,250	3	3,751— 4,500	6	6,001— 6,750	9

Note: *If the amount on line 4 is over $6,750 you get 9 allowances, plus 1 allowance for each $750 or fraction thereof by which the amount on line 4 exceeds $6,750. If the balance on line 4 is less than "0," you may be having too little tax withheld. You can generally avoid this by claiming one less allowance (than the total number to which you are entitled) for each $750 by which the estimated deductions on line 2 are less than the amount on line 3.*

5 ▶ Enter this number on line (j), page 1.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1979—O-289-179 E.I. 36 2717749

If You Need More Detailed Information, See the Instructions that Came with Your Last Federal Income Tax Return or Call Your Local Internal Revenue Office.

MISSOURI EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

If a state has a state tax, you must fill out a State Employee's Withholding Certificate also. This is to be used to determine the amount of State Income Tax to be deducted from your wages.

Please fill out Exercise III. If you need help, see the instructor present.

Form MO. W-4 (Rev. Jan. 1973)
DEPARTMENT OF REVENUE

Missouri Employee's Withholding Allowance Certificate

(This certificate is for income tax withholding purposes only; it will remain in effect until you change it.)

TYPE OR PRINT YOUR FULL NAME

YOUR SOCIAL SECURITY NUMBER

HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)

CITY OR TOWN, STATE AND ZIP CODE

Marital status:
☐ Single ☐ Married
(If married but legally separated, or wife (husband) is a nonresident alien, check the single block.)

1. Allowance for yourself—enter $1,200 ..... $ _____
2. Allowance for your wife (husband)—enter $1,200 ..... $ _____
3. Allowance for unmarried head of household or surviving spouse—if you are able to claim either status on your federal income tax return—enter $800 ..... $ _____
4. Allowance(s) for dependent(s)—you are entitled to claim a $400 allowance for each dependent you will be able to claim on your federal income tax return. Do not include yourself or your spouse—enter $400 times number of dependents ..... $ _____
5. Special withholding allowance—if you have only one job, and do not have a wife or husband who works—enter $400 ..... $ _____
6. TOTAL—add lines 1 through 5 above ..... $ _____

I certify that to the best of my knowledge and belief, the amount of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature ..... Date ..... 19 .....

In order for the dentist to determine what amount is to be withheld, the District Director of the Internal Revenue Service issues a wage bracket table showing the amount of Federal Income Tax to be deducted according to the information on the Withholding Exemption Certificate. (See bracket table, Example I.)

If the state requires a state tax to be withheld from the employee's check, there is a wage bracket table for this also, and the amount withheld is based on the gross earnings and number of exemptions of the employee. (See Example II.)

Tables for Percentage Method of Withholding

TABLE 1. WEEKLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over $11		0	
Over—	But not over—		of excess over—
$11	—$35	14%	—$11
$35	—$73	$3.36 plus 18%	—$35
$73	—$202	$10.20 plus 21%	—$73
$202	—$231	$37.29 plus 23%	—$202
$231	—$269	$43.96 plus 27%	—$231
$269	—$333	$54.22 plus 31%	—$269
$333		$74.06 plus 35%	—$333

(b) MARRIED person—

If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over $11		0	
Over—	But not over—		of excess over—
$11	—$39	14%	—$11
$39	—$167	$3.92 plus 16%	—$39
$167	—$207	$24.40 plus 20%	—$167
$207	—$324	$32.40 plus 24%	—$207
$324	—$409	$60.48 plus 28%	—$324
$409	—$486	$84.28 plus 32%	—$409
$486		$108.92 plus 36%	—$486

TABLE 2. BIWEEKLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over $21		0	
Over—	But not over—		of excess over—
$21	—$69	14%	—$21
$69	—$146	$6.72 plus 18%	—$69
$146	—$404	$20.58 plus 21%	—$146
$404	—$462	$74.76 plus 23%	—$404
$462	—$538	$88.10 plus 27%	—$462
$538	—$665	$108.62 plus 31%	—$538
$665		$147.99 plus 35%	—$665

(b) MARRIED person—

If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over $21		0	
Over—	But not over—		of excess over—
$21	—$79	14%	—$21
$79	—$335	$8.12 plus 16%	—$79
$335	—$413	$49.08 plus 20%	—$335
$413	—$648	$64.68 plus 24%	—$413
$648	—$817	$121.08 plus 28%	—$648
$817	—$971	$168.40 plus 32%	—$817
$971		$217.68 plus 36%	—$971

TABLE 3. SEMIMONTHLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over $23		0	
Over—	But not over—		of excess over—
$23	—$75	14%	—$23
$75	—$158	$7.28 plus 18%	—$75
$158	—$438	$22.22 plus 21%	—$158
$438	—$500	$81.02 plus 23%	—$438
$500	—$583	$95.28 plus 27%	—$500
$583	—$721	$117.69 plus 31%	—$583
$721		$160.47 plus 35%	—$721

(b) MARRIED person—

If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over $23		0	
Over—	But not over—		of excess over—
$23	—$85	14%	—$23
$85	—$363	$8.68 plus 16%	—$85
$363	—$448	$53.16 plus 20%	—$363
$448	—$702	$70.16 plus 24%	—$448
$702	—$885	$131.12 plus 28%	—$702
$885	—$1,052	$182.36 plus 32%	—$885
$1,052		$235.80 plus 36%	—$1,052

TABLE 4. MONTHLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over $46		0	
Over—	But not over—		of excess over—
$46	—$150	14%	—$46
$150	—$317	$14.56 plus 18%	—$150
$317	—$875	$44.62 plus 21%	—$317
$875	—$1,000	$161.80 plus 23%	—$875
$1,000	—$1,167	$190.55 plus 27%	—$1,000
$1,167	—$1,442	$235.64 plus 31%	—$1,167
$1,442		$320.89 plus 35%	—$1,442

(b) MARRIED person—

If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over $46		0	
Over—	But not over—		of excess over—
$46	—$171	14%	—$46
$171	—$725	$17.50 plus 16%	—$171
$725	—$896	$106.14 plus 20%	—$725
$896	—$1,404	$140.34 plus 24%	—$896
$1,404	—$1,771	$262.26 plus 28%	—$1,404
$1,771	—$2,104	$365.02 plus 32%	—$1,771
$2,104		$471.58 plus 36%	—$2,104

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

Percentage Method Income Tax Withholding Table

Payroll Period	Amount For One Person
Weekly	$ 14.40
Biweekly	28.80
Semimonthly	31.30
Monthly	62.50

Example - an unmarried employee has a weekly payroll period, for which he is paid $95.00, and has in effect a form W-4 claiming one person allowance and the special withholding allowance. His employer, using the percentage method, computes the income tax to be withheld as follows:

1. Total wage payment - $95.00
2. Amount of one allowance - $14.40
3. Number of allowances claimed on form W-4 including special withholding allowance - 2
4. Line 2 is multiplied by line 3 - $28.80
5. Amount subject to withholding, line I minus line 4 - $66.20
6. Tax to be withheld on $66.20 from table I, single person, tax on first $35.00 ----------$3.36
7. Tax on the remainder of $31.20 is 18%---$5.62

   Total tax to be withheld ----------$8.98

State

At least	But less than	0	$1200	$1600	$2000	$2400	$2800	$3200	$3600	$4000	$4400	$4800	$5200	$5600	$6000	$6400
189	193	3.69	2.83	2.64	2.45	2.29	2.12	1.96	1.80	1.65	1.50	1.35	1.19	1.04	0.88	0.68
193	197	3.80	2.93	2.75	2.56	2.38	2.21	2.05	1.89	1.73	1.58	1.43	1.27	1.12	0.96	0.77
197	201	3.92	3.03	2.85	2.66	2.47	2.30	2.14	1.98	1.81	1.66	1.51	1.36	1.19	1.04	0.85
201	205	4.03	3.14	2.94	2.76	2.58	2.39	2.23	2.06	1.90	1.74	1.59	1.44	1.27	1.12	0.94
205	209	4.15	3.24	3.06	2.86	2.68	2.50	2.32	2.15	1.99	1.83	1.67	1.52	1.36	1.19	1.02
209	213	4.28	3.36	3.16	2.97	2.78	2.60	2.41	2.25	2.09	1.92	1.75	1.60	1.44	1.28	1.11
213	217	4.41	3.48	3.26	3.07	2.88	2.69	2.51	2.34	2.18	2.01	1.85	1.68	1.52	1.36	1.19
217	221	4.53	3.58	3.39	3.17	2.99	2.80	2.61	2.43	2.26	2.10	1.94	1.77	1.60	1.45	1.28
221	225	4.65	3.71	3.49	3.29	3.09	2.91	2.71	2.53	2.35	2.19	2.03	1.86	1.69	1.53	1.37
225	229	4.77	3.81	3.62	3.40	3.19	3.00	2.82	2.62	2.44	2.28	2.12	1.95	1.77	1.61	1.45
229	233	4.91	3.93	3.73	3.52	3.31	3.10	2.92	2.74	2.54	2.37	2.20	2.04	1.87	1.69	1.53
233	237	5.01	4.04	3.84	3.64	3.42	3.22	3.02	2.84	2.66	2.46	2.29	2.13	1.96	1.78	1.62
237	241	5.15	4.16	3.95	3.74	3.55	3.33	3.12	2.93	2.75	2.57	2.38	2.22	2.05	1.87	1.70
241	245	5.27	4.28	4.06	3.87	3.65	3.45	3.24	3.04	2.85	2.67	2.48	2.31	2.14	1.97	1.79
245	249	5.40	4.41	4.19	3.97	3.77	3.56	3.35	3.15	2.96	2.77	2.59	2.41	2.23	2.06	1.88
249	253	5.53	4.52	4.31	4.10	3.88	3.67	3.47	3.25	3.06	2.87	2.68	2.50	2.33	2.15	1.97
253	257	5.65	4.64	4.44	4.21	4.00	3.79	3.57	3.38	3.16	2.98	2.78	2.60	2.42	2.25	2.06
257	261	5.79	4.76	4.57	4.35	4.12	3.90	3.70	3.48	3.27	3.08	2.90	2.70	2.52	2.34	2.17
261	265	5.91	4.87	4.68	4.47	4.25	4.03	3.81	3.60	3.39	3.18	2.99	2.81	2.62	2.44	2.26
265	269	6.04	4.99	4.79	4.59	4.37	4.15	3.93	3.72	3.50	3.30	3.09	2.91	2.72	2.53	2.35
269	273	6.17	5.11	4.91	4.71	4.50	4.28	4.04	3.83	3.63	3.41	3.20	3.01	2.83	2.64	2.45
273	277	6.29	5.24	5.03	4.84	4.61	4.41	4.17	3.95	3.73	3.53	3.32	3.11	2.93	2.75	2.55
277	281	6.43	5.37	5.16	4.95	4.75	4.52	4.29	4.07	3.86	3.64	3.43	3.23	3.02	2.84	2.66
281	285	6.55	5.49	5.29	5.08	4.87	4.65	4.43	4.20	3.96	3.76	3.55	3.33	3.14	2.94	2.76
285	289	6.68	5.62	5.41	5.21	4.99	4.77	4.55	4.33	4.09	3.87	3.66	3.46	3.24	3.06	2.86
289	293	6.81	5.73	5.55	5.33	5.13	4.91	4.68	4.45	4.21	3.98	3.78	3.57	3.36	3.15	2.96
293	297	6.95	5.85	5.67	5.47	5.25	5.02	4.81	4.59	4.35	4.11	3.89	3.68	3.48	3.26	3.07
297	301	7.08	5.97	5.79	5.59	5.39	5.16	4.92	4.71	4.47	4.23	4.01	3.80	3.58	3.39	3.17
301	305	7.21	6.09	5.91	5.72	5.51	5.29	5.05	4.83	4.60	4.36	4.13	3.91	3.71	3.49	3.29
305	309	7.33	6.21	6.03	5.85	5.63	5.41	5.19	4.95	4.73	4.49	4.27	4.03	3.81	3.61	3.40
309	313	7.47	6.35	6.15	5.97	5.75	5.55	5.32	5.08	4.85	4.61	4.39	4.15	3.94	3.72	3.51
313	317	7.59	6.47	6.28	6.09	5.88	5.67	5.47	5.23	4.99	4.75	4.52	4.28	4.05	3.84	3.63
317	321	7.72	6.60	6.41	6.21	6.01	5.80	5.59	5.36	5.12	4.87	4.65	4.41	4.19	3.96	3.74
321	325	7.85	6.74	6.53	6.35	6.15	5.93	5.72	5.49	5.25	5.00	4.77	4.53	4.31	4.07	3.87
325	329	7.97	6.87	6.68	6.47	6.28	6.05	5.85	5.64	5.40	5.15	4.91	4.67	4.44	4.20	3.97
329	333	8.11	7.00	6.81	6.61	6.41	6.20	5.97	5.77	5.53	5.29	5.03	4.79	4.57	4.33	4.11
333	337	8.23	7.13	6.93	6.75	6.55	6.34	6.11	5.89	5.66	5.42	5.17	4.92	4.69	4.45	4.23
337	341	8.36	7.25	7.07	6.87	6.68	6.47	6.25	6.03	5.80	5.56	5.32	5.06	4.83	4.59	4.36
		3% of excess over $341.00 plus –														
341.00 & over		8.36	7.25	7.07	6.87	6.68	6.47	6.25	6.03	5.80	5.56	5.32	5.06	4.83	4.59	4.36

Another tax is the FICA (Social Security) Federal Insurance Contributions Act. A certain amount is deducted from the employee's paycheck and is matched by the employer. This full amount then is sent to the District Director of Internal Revenue every three months. When the female reaches the age of 62, (male, 65) she will receive a monthly payment based on the amount contributed while working. Again, there is a wage bracket table showing the correct contributions to be made. (See Example III). The dentist who is self-employed pays a self-employed social security tax at the end of each year.

A check covering the amount withheld from the employee's salary and the amount from the employer is sent to the Internal Revenue Service with Form 941 which is furnished by the government. (See Example IV). This form is also used to show the amount of withholding taxes withheld from salaries and is mailed in quarterly. These forms must agree with the payroll records.

There is also a FuTA Tax, Federal Unemployment Tax Act. If an employer employs four or more people, he must pay this unemployment tax. This is based on the annual earnings of the employees. But the employees do not pay this tax. All states have an unemployment tax which the employer pays, however, this is credited to the amount paid of FuTA taxes. Information regarding unemployment taxes can be obtained from Federal and State Unemployment Commissions. (See Example V, Form 940).

Social Security Employee Tax Table—Continued

5.65 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
$133.26	$133.42	$7.80	$144.36	$144.53	$8.45	$155.48	$155.65	$9.10	$166.59	$166.76	$9.75
133.42	133.59	7.81	144.53	144.71	8.46	155.65	155.82	9.11	166.76	166.93	9.76
133.59	133.77	7.82	144.71	144.88	8.47	155.82	155.99	9.12	166.93	167.10	9.77
133.77	133.94	7.83	144.88	145.05	8.48	155.99	156.16	9.13	167.10	167.27	9.78
133.94	134.11	7.84	145.05	145.22	8.49	156.16	156.33	9.14	167.27	167.44	9.79
134.11	134.28	7.85	145.22	145.39	8.50	156.33	156.50	9.15	167.44	167.61	9.80
134.28	134.45	7.86	145.39	145.56	8.51	156.50	156.67	9.16	167.61	167.78	9.81
134.45	134.62	7.87	145.56	145.73	8.52	156.67	156.84	9.17	167.78	167.95	9.82
134.62	134.79	7.88	145.73	145.90	8.53	156.84	157.01	9.18	167.95	168.12	9.83
134.79	134.96	7.89	145.90	146.07	8.54	157.01	157.18	9.19	168.12	168.30	9.84
134.96	135.13	7.90	146.07	146.24	8.55	157.18	157.36	9.20	168.30	168.47	9.85
135.13	135.30	7.91	146.24	146.42	8.56	157.36	157.53	9.21	168.47	168.64	9.86
135.30	135.48	7.92	146.42	146.59	8.57	157.53	157.70	9.22	168.64	168.81	9.87
135.48	135.65	7.93	146.59	146.76	8.58	157.70	157.87	9.23	168.81	168.98	9.88
135.65	135.82	7.94	146.76	146.93	8.59	157.87	158.04	9.24	168.98	169.15	9.89
135.82	135.99	7.95	146.93	147.10	8.60	158.04	158.21	9.25	169.15	169.32	9.90
135.99	136.16	7.96	147.10	147.27	8.61	158.21	158.38	9.26	169.32	169.49	9.91
136.16	136.33	7.97	147.27	147.44	8.62	158.38	158.55	9.27	169.49	169.66	9.92
136.33	136.50	7.98	147.44	147.61	8.63	158.55	158.72	9.28	169.66	169.83	9.93
136.50	136.67	7.99	147.61	147.78	8.64	158.72	158.89	9.29	169.83	170.00	9.94
136.67	136.84	8.00	147.78	147.95	8.65	158.89	159.06	9.30	170.00	170.18	9.95
136.84	137.01	8.01	147.95	148.12	8.66	159.06	159.24	9.31	170.18	170.35	9.96
137.01	137.18	8.02	148.12	148.30	8.67	159.24	159.41	9.32	170.35	170.52	9.97
137.18	137.36	8.03	148.30	148.47	8.68	159.41	159.58	9.33	170.52	170.69	9.98
137.36	137.53	8.04	148.47	148.64	8.69	159.58	159.75	9.34	170.69	170.86	9.99
137.53	137.70	8.05	148.64	148.81	8.70	159.75	159.92	9.35	170.86	171.03	10.00
137.70	137.87	8.06	148.81	148.98	8.71	159.92	160.09	9.36	171.03	171.20	10.01
137.87	138.04	8.07	148.98	149.15	8.72	160.09	160.26	9.37	171.20	171.37	10.02
138.04	138.21	8.08	149.15	149.32	8.73	160.26	160.43	9.38	171.37	171.54	10.03
138.21	138.38	8.09	149.32	149.49	8.74	160.43	160.60	9.39	171.54	171.71	10.04
138.38	138.55	8.10	149.49	149.66	8.75	160.60	160.77	9.40	171.71	171.89	10.05
138.55	138.72	8.11	149.66	149.83	8.76	160.77	160.95	9.41	171.89	172.06	10.06
138.72	138.89	8.12	149.83	150.00	8.77	160.95	161.12	9.42	172.06	172.23	10.07
138.89	139.06	8.13	150.00	150.18	8.78	161.12	161.29	9.43	172.23	172.40	10.08
139.06	139.24	8.14	150.18	150.35	8.79	161.29	161.46	9.44	172.40	172.57	10.09
139.24	139.41	8.15	150.35	150.52	8.80	161.46	161.63	9.45	172.57	172.74	10.10
139.41	139.58	8.16	150.52	150.69	8.81	161.63	161.80	9.46	172.74	172.91	10.11
139.58	139.75	8.17	150.69	150.86	8.82	161.80	161.97	9.47	172.91	173.08	10.12
139.75	139.92	8.18	150.86	151.03	8.83	161.97	162.14	9.48	173.08	173.25	10.13
139.92	140.09	8.19	151.03	151.20	8.84	162.14	162.31	9.49	173.25	173.42	10.14
140.09	140.26	8.20	151.20	151.37	8.85	162.31	162.48	9.50	173.42	173.59	10.15
140.26	140.43	8.21	151.37	151.54	8.86	162.48	162.65	9.51	173.59	173.77	10.16
140.43	140.60	8.22	151.54	151.71	8.87	162.65	162.83	9.52	173.77	173.94	10.17
140.60	140.77	8.23	151.71	151.89	8.88	162.83	163.00	9.53	173.94	174.11	10.18
140.77	140.95	8.24	151.89	152.06	8.89	163.00	163.17	9.54	174.11	174.28	10.19
140.95	141.12	8.25	152.06	152.23	8.90	163.17	163.34	9.55	174.28	174.45	10.20
141.12	141.29	8.26	152.23	152.40	8.91	163.34	163.51	9.56	174.45	174.62	10.21
141.29	141.46	8.27	152.40	152.57	8.92	163.51	163.68	9.57	174.62	174.79	10.22
141.46	141.63	8.28	152.57	152.74	8.93	163.68	163.86	9.58	174.79	174.96	10.23
141.63	141.80	8.29	152.74	152.91	8.94	163.86	164.02	9.59	174.96	175.13	10.24
141.80	141.97	8.30	152.91	153.08	8.95	164.02	164.19	9.60	175.13	175.30	10.25
141.97	142.14	8.31	153.08	153.25	8.96	164.19	164.36	9.61	175.30	175.48	10.26
142.14	142.31	8.32	153.25	153.42	8.97	164.36	164.53	9.62	175.48	175.65	10.27
142.31	142.48	8.33	153.42	153.59	8.98	164.53	164.71	9.63	175.65	175.82	10.28
142.48	142.65	8.34	153.59	153.77	8.99	164.71	164.88	9.64	175.82	175.99	10.29
142.65	142.83	8.35	153.77	153.94	9.00	164.88	165.05	9.65	175.99	176.16	10.30
142.83	143.00	8.36	153.94	154.11	9.01	165.05	165.22	9.66	176.16	176.33	10.31
143.00	143.17	8.37	154.11	154.28	9.02	165.22	165.39	9.67	176.33	176.50	10.32
143.17	143.34	8.38	154.28	154.45	9.03	165.39	165.56	9.68	176.50	176.67	10.33
143.34	143.51	8.39	154.45	154.62	9.04	165.56	165.73	9.69	176.67	176.84	10.34
143.51	143.68	8.40	154.62	154.79	9.05	165.73	165.90	9.70	176.84	177.01	10.35
143.68	143.85	8.41	154.79	154.96	9.06	165.90	166.07	9.71	177.01	177.18	10.36
143.85	144.02	8.42	154.96	155.13	9.07	166.07	166.24	9.72	177.18	177.36	10.37
144.02	144.19	8.43	155.13	155.30	9.08	166.24	166.42	9.73	177.36	177.53	10.38
144.19	144.36	8.44	155.30	155.48	9.09	166.42	166.59	9.74	177.53	177.70	10.39

Please remove this strip at perforation before mailing.

Form **941**
(Rev. Jan. 1973)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

SCHEDULE A—Quarterly Report of Wages Taxable under the Federal Insurance Contributions Act—FOR SOCIAL SECURITY
IF WAGES WERE NOT TAXABLE UNDER THE FICA MAKE NO ENTRIES IN ITEMS 1 THROUGH 9 AND 14 THROUGH 18

1. (First quarter only) Number of employees (except household) employed in the pay period including March 12th ▶	2. Total pages of this return including this page and any pages of Form 941a ▶	3. Total number of employees listed ▶

List for each nonagricultural employee the WAGES taxable under the FICA which were paid during the quarter. If you pay an employee more than $10,800 in a calendar year report only the first $10,800 of such wages. In the case of "Tip Income" see instructions on page 4.

Please report each employee's name and number exactly as shown on his Social Security card.

4. EMPLOYEE'S SOCIAL SECURITY NUMBER	5. NAME OF EMPLOYEE (Please type or print)	6. TAXABLE FICA WAGES Paid to Employee in Quarter (Before deductions)		7. TAXABLE TIPS REPORTED (See page 4) If amounts in this column are not tips check here ☐	
		Dollars	Cents	Dollars	Cents
000 00 0000					

If you need more space for listing employees, use Schedule A continuation sheets, Form 941a.

Totals for this page—Wage total in column 6 and tip total in column 7 ⟶

8. TOTAL WAGES TAXABLE UNDER FICA PAID DURING QUARTER.
(Total of column 6 on this page and continuation sheets.) Enter here and in item 14 below . . $.....

9. TOTAL TAXABLE TIPS REPORTED UNDER FICA DURING QUARTER.
(Total of column 7 on this page and continuation sheets.) Enter here and in item 15 below . . . . . ⟶ $

Employer's name, address, employer identification number, and calendar quarter. (If not correct, please change)

Name (as distinguished from trade name) — Date quarter ended

Trade name, if any — Employer identification No.

Address and ZIP code

.....Entries must be made both above and below this line; If address different from previous return check here ☐.....

Name (as distinguished from trade name) — Date quarter ended

Trade name, if any — Employer identification No.

Address and ZIP code

T	FP
FF	I
FD	TOT

EXAMPLE V

Form **940**
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Unemployment Tax Return

1973

SCHEDULE A—Computation of Credit Against Federal Unemployment Tax

Name of State (1)	State reporting number as shown on employer's State contribution returns (2)	Taxable payroll (As defined in State act) (3)	Experience rate period (4) From—	Experience rate period (4) To—	Experience rate (5)	Contributions had rate been 2.7% (col. 3 × 2.7%) (6)	Contributions payable at experience rate (col. 3 × col. 5) (7)	Additional credit (col. 6 minus col. 7) (8)	Contributions actually paid to State (9)
Totals ▶									

10. Total tentative credit (Column 8 plus column 9) . . . . .
11. Enter 2.7% of the amount of wages shown in Item 13 below . . . . .
12. Credit allowable (Item 10 or 11 whichever is smaller). Enter here and in Item 15 . . . . .

EMPLOYERS—Do Not Use This Space—CONTINUE BELOW

State reporting number as shown on employer's State contribution returns	Taxable payroll (As defined in State act)	Experience rate period From—	Experience rate period To—	Experience rate	Dates and amounts of contributions actually paid to State after January 31	Contributions actually paid to State before February 1

To the Internal Revenue Service:

I hereby certify that, except as noted above, the records of this office agree with the entries made by the employer in columns (2), (3), (4), (5), and (9) of Schedule A, and that all contributions were paid before February 1.

Signature of State Officer ▶ _____ **Name of State ▶** _____

Employer's name, address, identification number and calendar

Name (as distinguished from trade name)

Trade name, if any

Address and ZIP code

Calendar Year **1973**

Identification No.

At the end of the year, each employee will receive a W-2 form from their employer. This form shows the amount of Federal Withholding taxes, and FICA taxes withheld from the gross earnings of an employee. Four copies of this form are made for each employee, two are given to the employee, and the employer keeps two, one for his records and one to be sent to the District Director of Internal Revenue.

If state income taxes have been withheld, a similar form is again filled out with four copies, two for the employee, two for the employer, one for his records and one for Internal Revenue.

Please fill out Exercise IV, Wage and Tax Statement, Form W-2, with the following information:

Employer - J.B. Brown, D.D.S. 1432 Elm, St. Louis, Mo.

Employer's State identifying number - 482-310-874

1. Federal tax withheld - $4,320.00
2. Wages & tips - $25,000.00
3. FICA withheld - $600.00
4. Total FICA wages - $10,500.00
6. State tax withheld - $500.00
7. leave blank
8. Missouri
5. leave blank
9. City tax withheld - $200.00
10. leave blank
11. St, Louis

Marital status - married

Name - J.J. Winterbottom
Address - 1872 War Street, St. Louis, Mo. 63021

EXERCISE 1V

1

Wage and Tax Statement 1973

Type or print EMPLOYER'S Federal identifying number, name, address and ZIP code above.

Employer's State identifying number

Copy A For Internal Revenue Service Center

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION		STATE OR LOCAL INCOME TAX INFORMATION			
1 Federal income tax withheld	2 Wages, tips and other compensation	3 FICA employee tax withheld	4 Total FICA wages	6 Tax withheld	7 Wages paid	8 Name	
EMPLOYEE'S social security number ▶			5 Unreflected employee FICA tax on tips	9 Tax withheld	10 Wages paid	11 Name	
			STATUS 1. Single 2. Married	OTHER INFORMATION (SEE CIRCULAR E) Cost of group term life insurance included in box 2		Excludable sick pay included in box 2	
			If this is a corrected form, put an "X" in the right of the number in the upper left corner				

Type or print EMPLOYEE'S name, address and ZIP code above.

Form W-2

Department of the Treasury—Internal Revenue Service

Another form is the W-3 form. This is called transmittal of income tax withheld from wages. This form is for the employer. The salaries, Federal Withholding taxes and FICA must agree with information on the W-2 form.

Please fill out Exercise V, Form W-3, with the following information:

1. No. of documents - 2
2. Place "X" in Form W-2 box, as your dentist has two employees, the Assistant and Resp., so two W-2 copies will be attached to this form.
3. Place "X" in "Original" and "With taxpayer identifying number", as the W-2 copies are original and have the taxpayer's number on them.
4. Payer's identifying number is on your W-2 form.
5. Payer's name, address and zip code are also on your W-2 form.
6. Signature of payer, title and date.

EXERCISE V

Form **W-3**
Department of the Treasury
Internal Revenue Service

Transmittal of Income and Tax Statements

(Magnetic tape filers: See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape.)

1973

Enter number of documents	Place an "X" in the proper box to identify type of document being transmitted			All documents are: Place an "X" in the proper boxes. (See instructions.)			
	Form W-2	Form W-2P	Form 1099R	Original	Corrected	With taxpayer identifying number	Without taxpayer identifying number

PAYER'S identifying number ▶

Type or print PAYER'S name, address and ZIP code above.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them. I assume full responsibility for the accuracy of Forms W-2 that reflect excludable sick pay.

Signature ..... Title ..... Date .....

Since no employee is able to take home her entire earnings, you must keep accurate records of the amount of taxes withheld from her salary each time you write a paycheck.

Fill in Exercise VI using the following information and your wage and tax bracket tables. If you need help, see the instructor present.

After you have completed Exercise VI, check your accuracy with the completed Example VI.

Assume the Assistant's name is:

Jane Brown - single
1414 Jay Street
St. Louis, MO 60142
Number of exemptions - 0
Social Security Number - 123-11-2354
Paid 9/30/74 - $174.00 weekly

Assume the Resp.'s name is:

Susan Johnson - single
1695 Oak Avenue
St. Louis, MO 63021
Number of exemptions - 1
Social Security Number - 652-98-8764
Paid 9/30/74 - $200.00 weekly

There may be other deductions from the payroll which the employer may deduct with your consent, such as, insurance premiums, contributions, or Government Bonds. This is an agreement between you and the dentist.

PAYROLL Exercise VI

SOC. SEC. NO. NUMBER OF EXEMPTIONS

DATE	NAME	HOURS	GROSS PAY	WITHHOLDING	FICA	STATE	NET PAY

DATE	NAME	HOURS	GROSS PAY	WITHHOLDING	FICA	STATE	NET PAY

PAYROLL Example VI

SOC. SEC. NO. 123-11-2354 NUMBER OF EXEMPTIONS 0

DATE	NAME	HOURS	GROSS PAY	WITHHOLDING	FICA	STATE	NET PAY
9-30	Jane Brown	40	174.00	31.41	10.18	3.23	129.18

SOC. SEC. NO. 652-98-8764 NUMBER OF EXEMPTIONS 1

DATE	NAME	HOURS	GROSS PAY	WITHHOLDING	FICA	STATE	NET PAY
9-30	Susan Johnson	40	200.00	36.87	11.70	3.03	138.40

POST-TEST

1. Define the Government Form W-3.

2. Define the Government Form W-2.

3. Define the Government Form W-4.

4. Why must you keep the Federal Depository receipt?

5. List the taxes which every employee in a dental office must have withheld:

6. If an office employs more than four auxiliary personnel, what tax must be paid?

7. How are most of these taxes paid in the offices?

If you answered all of the above correct, after checking your answers with the answer sheet in the back of this module, see an instructor for a target-setting conference.

POST-TEST ANSWER KEY

1. (1 point)

   Reconciliation of income tax withheld from wages.

2. (1 point)

   Withholding tax statement. There are four copies, filed annually.

3. (1 point)

   Employee's Withholding Exemption Certificate

4. (1 point)

   You must return them each quarter with the balance of the money due the Federal Government.

5. (3 points)

   Social Security, Federal, State

6. (1 point)

   Federal Unemployment Tax

7. (1 point)

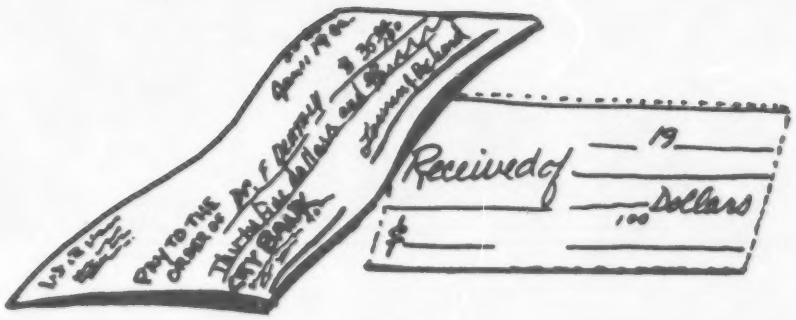
   Quarterly

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

PROCESSING AND HANDLING MONEY

by

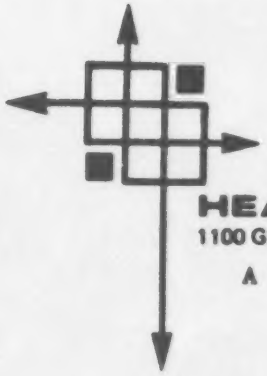
Paula McEnery



© Paula McEnery, 1977
All Rights Reserved

TITLE OF PACKAGE:	Processing and Handling Money
AUTHOR:	Paula McEnery
INSTITUTION:	Forest Park (Mo.) Community College
INTENDED STUDENT:	Dental assistant students
ESTIMATED WORKING TIME:	60 minutes
MATERIALS NEEDED:	Petty cash receipts; bank deposit slips; checkbook & checks; bank statements; dentist's identification stamp for bank.

FIELD TEST COPY



HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

OBJECTIVES

Upon completion of this module, you will be able to:

1. Complete a petty cash voucher as directed.
2. Complete a receipt for payment of services.
3. Complete a bank deposit slip with information given.
4. Demonstrate a restrictive endorsement, blank endorsement, and a full endorsement of checks.
5. Fill out a personal check and stub as directed.
6. Reconcile a bank statement with the information given.

SCRIPT

Your employer will expect you to handle all incoming and outgoing monies, with an accurate record of all receipts and disbursements.

Alright, let's first learn what petty cash is and how it is handled in the dental office. Only one individual should be in charge of petty cash. There should be a record of all expenses. A petty cash voucher can be purchased in any printing store. Each time a purchase is made the voucher should be filled in showing the date, amount, expenditure and who made the purchase, with their signature.

The amount of cash kept in the petty cash fund will vary according to the office needs. In most offices, this will not exceed fifty dollars. This is used for miscellaneous expenses, such as postage due, services, coffee, etc.

At the end of each month, a petty cash summary is made. The total expenditures plus the cash on hand should equal the amount placed in the petty cash fund at the beginning of the month. The dentist will then sign a check to replenish the cash to its original amount.

Please fill out the Petty Cash sample, Exercise I, with the following information:

Check for $50.00 was cashed and deposited in the petty cash fund on Sept. 1st. The following purchases were made:

Sept. 10	paper clips	$0.75
Sept. 14	postage due	1.24
Sept. 20	1 lb. of coffee	1.09
Sept. 28	Srs. of the Poor	1.00

After you have completed the petty cash voucher, check your accuracy with the completed Example I.

EXERCISE 1

PETTY CASH FUND

	DATE	ITEM	RECEIPTS		DISBURSE-MENTS		BALANCE	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								

EXAMPLE I

		PETTY CASH FUND				
	DATE	ITEM	RECEIPTS	DISBURSEMENTS	BALANCE	
	9-1	Check deposited	50 00		50	00
	9-10	Paper Clips		75	49	25
	9-14	Postage due		1 24	48	01
	9-20	1 lb. of coffee		1 09	46	92
	9-28	Srs. of the Poor		1 00	45	92

Receipts for cash received in the office for fees and services must all have a written receipt with a carbon copy for the office records. Some offices also give a receipt for checks received, whatever is the policy of the office should be followed. Each day the receipts should balance with the amount of money received that day. Be sure you put a check on the receipt stub if it was for a check rather than cash, so at the end of the day you will not come up short on the cash side.

Please fill out the Receipt for Payment of Services, Exercise 11, with the following information:

Received from Richard O'Henry, 326 Maple Street, on August 1, 1974, $55.00 cash on account, for son James. Total due $150.00.

If you need help, see the instructor present.

After you have completed the receipt for payment of services, check your accuracy with the completed Example 11.

EXERCISE 11

_____ 19__

TO _____

_____

FOR _____

_____

TOTAL DUE $_____

PAID $_____

BAL. DUE $_____

_____ 19____

Received of _____

_____ Dollars

100

_____

$_____ _____

MADE IN U. S. A.

EXAMPLE II

Aug. 1 1975

TO Richard O'Henry

FOR Son -James

TOTAL DUE $ 150.00

PAID $ 55.00

BAL. DUE $ 95.00

August 1 1975

Received of Richard O'Henry

Fifty-Five ---------- 100 Dollars

$ 55.00 Dr. J.J. Unknown

Most dental offices do not like to keep a lot of cash on hand, so find out the doctor's wish as to when to make a bank deposit. Deposit slips are furnished by the bank. Deposits should be taken to the bank or mailed in. Never mail cash to be deposited.

If you are making the deposit in person at the bank, all coins must be in coin wrappers, face all bills the same direction and sort by denominations, 5's, 10's, 20's, etc. A special deposit envelope is furnished by the bank. Remember, night deposits can be made.

The deposit slip has a space for currency, silver, and checks to be listed. Fill out the slip carefully as the amount deposited must reconcile with the amount received since last deposit. When filling out a deposit slip, make a carbon copy for the office. When a deposit is made you will receive a duplicate of the amount from the bank, check this with your carbon copy. If they do not reconcile, the bank (or you) made a mistake. Check this immediately!

Please fill out the Deposit Slip, Exercise III, with the following information:

Name	Rc'd. of account
Dorothy Green	Check - $15.00
Samuel Stone	Check - $45.00
F. Morrison	Check - $22.00
Orvil Taylor	Check - $ 5.00
Cash on Hand -	- $54.62

If you need help, see the instructor present.

After you have completed the deposit slip, check your accuracy with the completed Example III.

Exercise 111

CHECKS	DOLLARS	CENTS

BANK

NAME _____

ACCT. NO. _____

	DOLLARS	CENTS
CURRENCY		
SILVER		
TOTAL		
LESS CASH		
AMOUNT DEPOSIT		

Example 111

CHECKS	DOLLARS	CENTS
Green	15	00
Stone	45	00
Norrison	22	00
Taylor	5	00
Total	87	00

		DOLLARS	CENTS
BANK	CURRENCY	54	
	SILVER		62
NAME _____			
ACCT. NO. _____	TOTAL	87	
	LESS CASH		
	AMOUNT DEPOSIT	141	62

Checks that come into the office should be stamped or written in ink immediately, with "For deposit only, B.B. Brown, D.D.S." What type of endorsement is this called? _____ If you answered "restrictive", you are correct. If this check is then lost or stolen, it cannot be cashed. This check received for payment of services is then posted on your daily log of charges and receipts which will be covered in a later module, and also on the patient's statement before deposit.

Now let's go to the special types of checks which may be written. Please follow all directions!

TAKE A THICK SHEET OF PAPER AND COVER THIS PAGE SO THAT THE TOP EDGE LIES JUST BENEATH THE BLACK LINE BELOW. LOWER THE PAPER SLOWLY UNTIL YOU UNCOVER A LINE OF "X's". DO NOT GO BELOW THE "X's" UNTIL YOU HAVE WRITTEN YOUR ANSWER IN THIS BOOKLET.

Types of Checks

1.

A check is a safe, convenient method of making payment. It is a legal instrument written by one party ordering a bank to pay a certain sum of money to another party. There are three basic types of checks:

A personal check is written by someone who has deposited funds in his checking account in a commercial bank. It is an order to the bank to pay a certain amount to the payee designated on the face of the check. The user of personal checks can write any number of them without having to visit his bank--as long as he has sufficient funds deposited in his account.

A certified check is a personal check on which the bank has stamped its certification--thus guaranteeing payment of the check to the payee because the bank has withheld the amount of the check from the account against which it is drawn.

A cashiers check or bank money order can be purchased at a bank by a customer to make payment to another party. It is drawn by the bank upon itself and thus represents a direct obligation of the bank to the payee.

STUDY THE EXAMPLE BELOW.

Suppose you have a new job and a new apartment. Each month you'll have a certain number of bills to pay, such as rent, electricity, telephone, etc.

Circle the type of check in the list below which would probably be most convenient for paying these bills.

Cashiers Check
Personal Check
Certified Check

AFTER YOU HAVE CIRCLED YOUR CHOICE, LOWER THE SHEET OF PAPER TO THE LINE OF "X's" ON THE NEXT PAGE.

STOP HERE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX STOP HERE

CHECK YOUR ANSWER WITH THIS CORRECT ANSWER.

Cashiers Check
Personal Check
Certified Check

Checking Accounts

FOLLOWING THE SAME PROCEDURE, CONTINUE TO STUDY HERE.

2.

Commercial banks offer two types of checking accounts:

Regular checking accounts are designed for business use and for large personal accounts. Usually a minimum balance is required, but there is no set service charge. People who write a large number of checks each month often find the regular checking account more economical.

Special checking accounts, which are for smaller personal accounts, do not require a minimum balance. However, the customer is usually charged about 10¢ for each check written. In addition, there is usually a monthly service charge.

> Suppose you decide to open a checking account because you have about ten regular monthly bills to pay by mail. Your weekly take-home pay is about $100.

A (regular/special) checking account would probably be least expensive for you.

CIRCLE ONE

XXXX

Writing a Check

3.

Once you have opened a checking account, it is important that you know how to use it. The following section will teach you some simple procedures for writing checks and keeping the record of activity in your account.

When you write a check, you should start with the stub. Some checkbooks have check stubs attached to each check;others have separate pages on which you may list the checks you have written. In either case, you should record the following information:

1. the check number

2. the date

3. the amount of the check

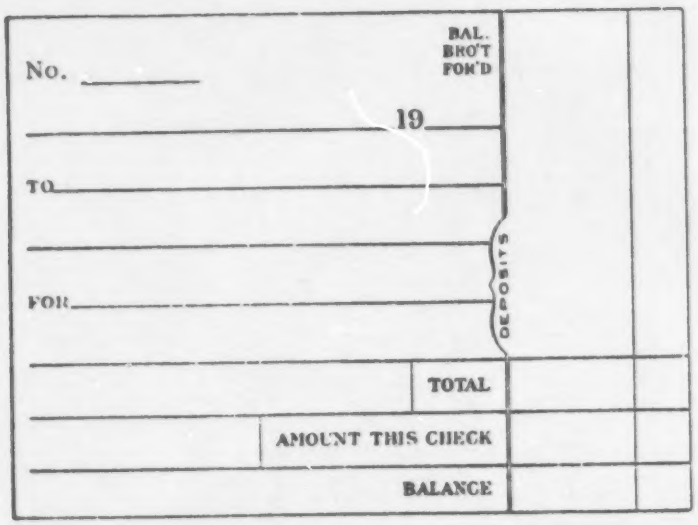
4. the payee (the party to whom the check is written)

5. the purpose for which the check is written

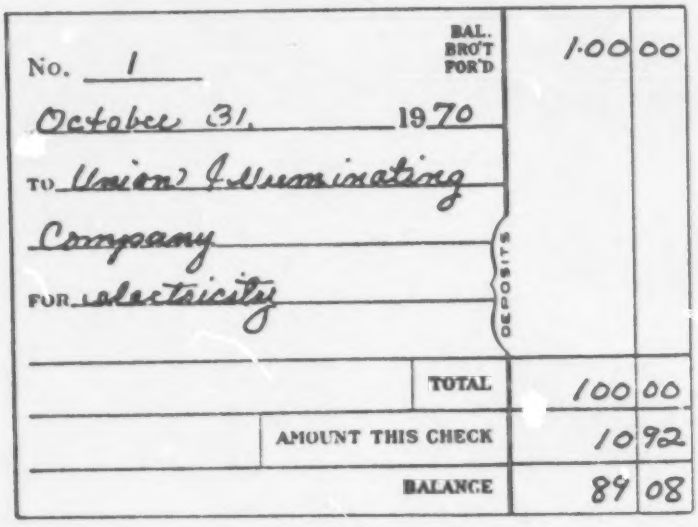
When you have entered these five items on your check stub, make sure that the balance (the total amount of money deposited in your account less the total amount of checks drawn) has been carried over correctly from the previous stub and add any new deposits that you've made. From this figure (balance plus new deposits), subtract the amount of the check which you are about to write. Your answer is your new balance; make sure you copy it correctly on your next stub.

> Suppose you have a balance of $100 in your new special checking account at the Newton National Bank. Today is October 31, 1970, and you are about to pay your electric bill for $10.92 to the Union Illuminating Company with the first check in your new checkbook.

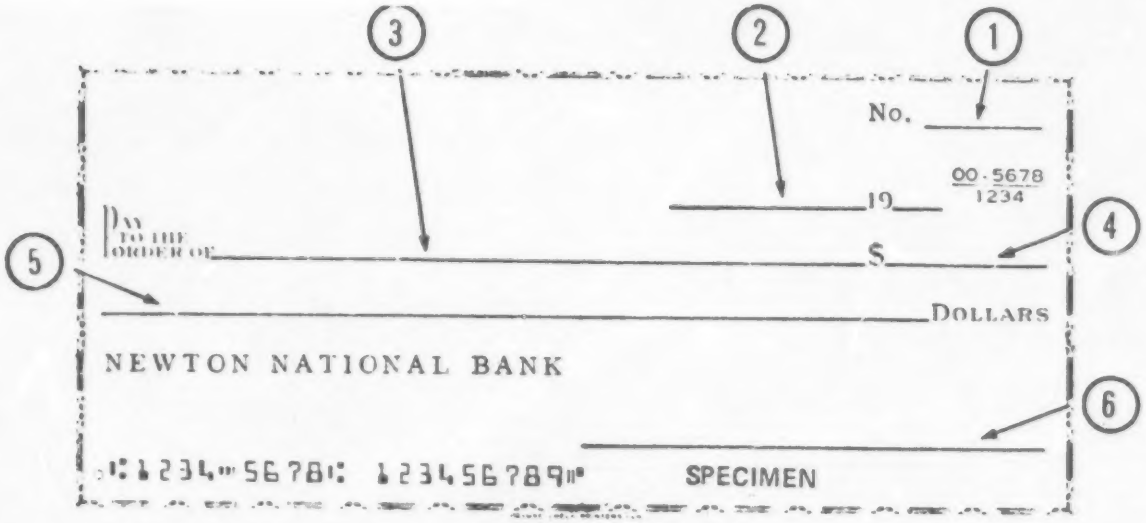
Using the information from the example on the previous page, fill in the check stub 'below'.



XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX



4. After you've filled in the check stub, the next step is to write the following information on your check.



1. the check number (if it is not already printed on the check)

2. the date

3. the person or company to whom the money is to be paid

4. the amount of the check in numbers (Begin writing as close to the dollar sign as possible to prevent anyone from adding more numbers.)

5. the amount of the check in words (Change is written as a fraction. Thus, $11.18 would be written, "Eleven and 18/100." Again, begin writing at the far left of the line to prevent any additions. Also, draw a wavy line from the words all the way over to "DOLLARS.")

6. your signature

Always use ink to write a check. This will help to prevent anyone from altering the check. If you make an error, do not try to erase it or cross it out. Tear up the check, write "VOID" across the stub, and write another.

Below is a sample blank check. Using the information that you filled in on your check stub, draw up the check.

No. _____

_____ 19___ 00-5678 / 1234

PAY TO THE ORDER OF _____ $_____

_____ DOLLARS

NEWTON NATIONAL BANK

⑆1234⑈5678⑆ 123456789⑈ SPECIMEN

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

No. 1

October 31, 19 70 00-5678 / 1234

PAY TO THE ORDER OF Union Illuminating Company $10.92

Ten and 92/100 DOLLARS

NEWTON NATIONAL BANK

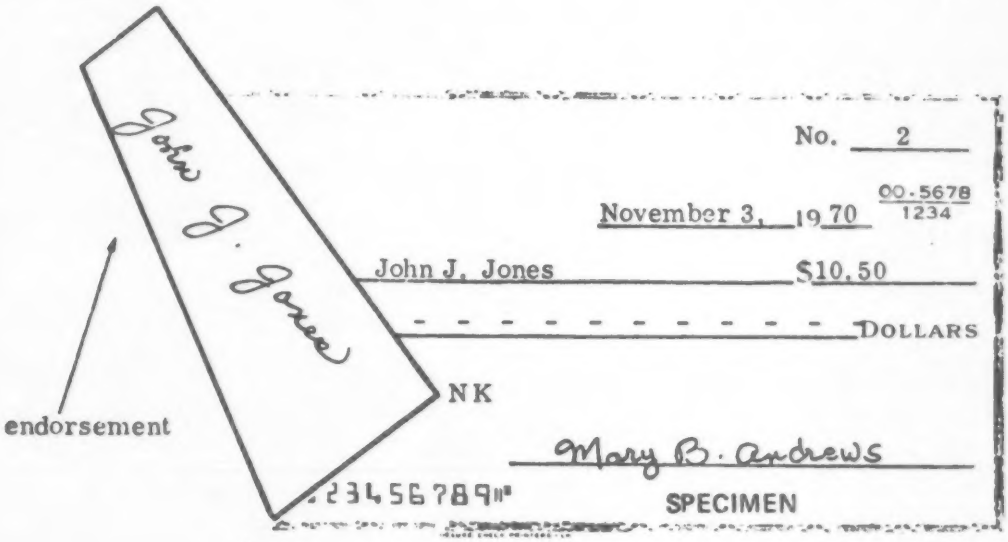
Your Name

⑆1234⑈5678⑆ 123456789⑈ SPECIMEN

Endorsements

5.

In order for the payee to cash or deposit a check, he must endorse it. The endorsement must be exactly the same as the payee's name on the face and should be written on the back of the left-hand side of the check face, as in the sample below.



Notice that the sample check above is endorsed with a signature only. An endorsement such as this is called a blank endorsement. It is important to remember that a check with a blank endorsement may be cashed by anyone. Thus, it is not a good idea to endorse a check this way and then carry it around in your pocket or purse. If you have a check made out to you which you wish to deposit in your account, wait until you are in the bank before endorsing it in this manner.

A restrictive endorsement specifies that the amount of the check will be used in a certain way. It is most often used when a payee wants to mail a check to his bank for deposit. Below are three examples of restrictive endorsements.

Pay to the Newton National Bank
for deposit only

John J. Jones

Pay to the order of the Newton
National Bank
for deposit only

John J. Jones

for deposit only
John J. Jones

Occasionally, a special endorsement is used when a payee wants to limit payment of the check to a particular person or to his order. Special endorsements look like these.

Pay to Elaine Brown or order
John J. Jones

Pay to
Elaine Brown
John J. Jones

Pay to the order of
Elaine Brown

John J. Jones

On the left below are illustrations of three checks which have been endorsed by John J. Jones. On the right are listed the three principle types of endorsement. Match each check with the type of endorsement it carries by drawing a line from the check to the appropriate type.

John J. Jones

special

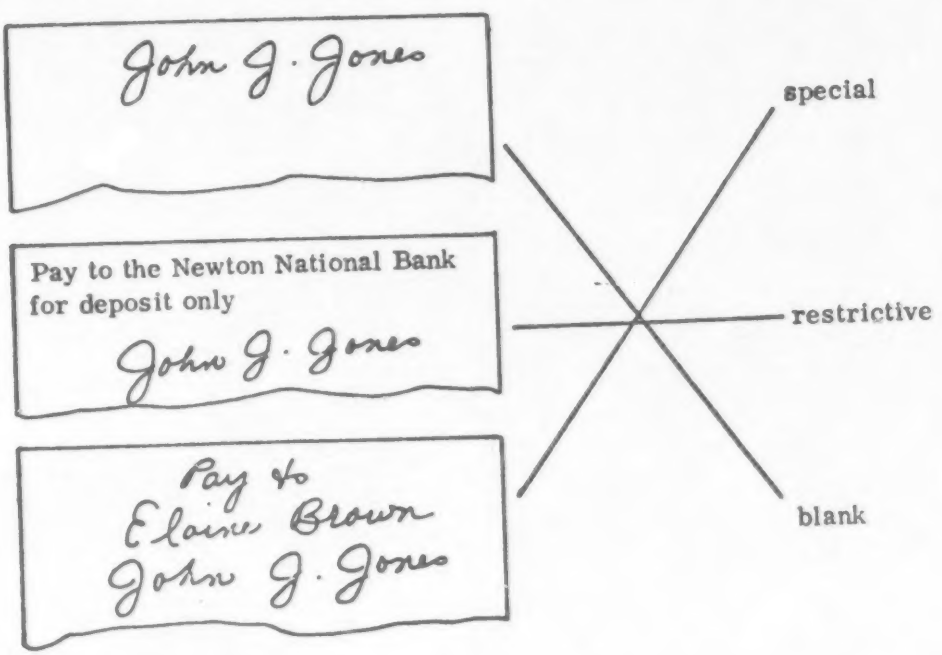
Pay to the Newton National Bank
for deposit only
John J. Jones

restrictive

Pay to
Elaine Brown
John J. Jones

blank

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX



Deposit Slips

6.

A deposit slip must accompany each deposit you make to your checking account. Usually blank deposit slips with your name, address, and account number printed on them are available. If you have this type of deposit slips, you simply add the following information:

1. the date
2. the amount of cash you are depositing
3. the amounts of the checks you are depositing (List each check separately.)
4. the total amount of money (cash plus checks) you are depositing

If you do not have deposit slips with your name and account number printed on them, blank deposit slips are always available.

> On November 15, 1970, John J. Jones goes to the Newton National Bank to deposit $50 in cash and two checks, one for $13.95 and one for $16.00. His checking account number is 40-02-928.

Fill in the blank deposit slip below for John J. Jones.

CHECKING ACCOUNT DEPOSIT TICKET

NAME _____

DATE _____ 19____

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement

DEPOSITED IN

NEWTON NATIONAL BANK

ACCT. NO. _____

	DOLLARS	CENTS
CASH →		
CHECKS		
TOTAL FROM OTHER SIDE		
TOTAL		

USE OTHER SIDE FOR ADDITIONAL LISTING
ENTER TOTAL HERE
BE SURE EACH ITEM IS PROPERLY ENDORSED

SPECIMEN

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

CHECKING ACCOUNT DEPOSIT TICKET

NAME John J. Jones

DATE November 15, 1970

Checks and other items are received for deposit subject to the terms and conditions of this bank's collection agreement

DEPOSITED IN

NEWTON NATIONAL BANK

ACCT. NO. 40-02-928

	DOLLARS	CENTS
CASH →	50	00
CHECKS	13	95
	16	00
TOTAL FROM OTHER SIDE		
TOTAL	79	95

USE OTHER SIDE FOR ADDITIONAL LISTING
ENTER TOTAL HERE
BE SURE EACH ITEM IS PROPERLY ENDORSED

SPECIMEN

Reconciling a Bank Statement

7.

Periodically, your bank will return your cancelled checks and a statement of your checking account activity--usually once a month. The final balance on your statement may or may not agree with the figure on your last check stub. If it does not agree, it may be because you made deposits after the bank made out the statement. Or, some of the checks that you wrote may not have been returned to the bank for payment. The following steps will help you to reconcile the balance on your statement with the balance shown in your checkbook:

1. List and total all outstanding checks. (In your checkbook, check off each stub for which a cancelled check has been returned. Then, list and total the checks which have not been returned. Usually, columns for this are provided on the back of your bank statement.)

2. Write the final balance figure shown on your bank statement.

3. List any deposits that you made after the date of the bank statement's final balance.

4. Total the figures in Steps 2 and 3.

5. Now write down the total amount of outstanding checks.

6. Subtract Step 5 from Step 4. The resulting figure should agree with the balance on your last check stub. If there is still a difference, look at your bank statement again to see if the bank has deducted a service charge. if so, deducting this figure from the balance on your last check stub should make the two figures agree. If you have a special checking account, you must also deduct the per-check charge.

If your balance and the bank's still do not agree, check your figures over again. Probably there is an error in your figures; bank statements are almost always accurate. If you cannot find the error, take your checkbook and statement to your bank. They will go over the figures with you, and if the bank has made an error, they will make the necessary changes.

Illustrated below are the bank statement which John J. Jones received from the Newton National Bank on November 20, 1970, and the corresponding page from the check record secion of his checkbook.

STATEMENT

NEWTON NATIONAL BANK
Newton, Rhode Island

John J. Jones
100 Main Street
Newton, Rhode Island

Acct. No. 40-02-928

Page 1

	Last Statement:	10-15-70	40.00

CHECKS PAID	DEPOSITS	DATE	BALANCE
6.28		10-21-70	33.72
	100.00	10-23-70	133.72
39.98		10-31-70	93.74
8.29		11-9-70	85.45
7.56		11-10-70	77.89
6.42		11-12-70	71.47

Last amount in this column is balance as of: 11-15-70

CHECK RECORD SECTION

Check No.	Date	Check Issued To	Amount of Check	✓	Date of Deposit	Amount of Deposit	Balance
							50 75
15	10/2	Sears	5 00	✓			45 75
16	10/10	AMF, Inc.	5 75	✓			40 00
17	10/16	Literary Guild	6 28				33 72
					10/23	100 00	133 72
18	10/23	M. Andrews	39 98				93 74
19	11/4	Teleco, Inc.	8 29				85 45
20	11/5	H. Schwartz	7 56				77 89
21	11/7	Read's Inc.	6 42				71 47
22	11/10	Horowitz Co.	4 20				67 27
23	11/14	Sears	2 35				64 92
					11/16	150 00	214 92

Reconcile the statement in the spaces provided below, using the six steps you have learned.

Outstanding Checks		
Check No.	Amount	
TOTAL		

To Reconcile Your Statement and Checkbook:		
Last balance shown on statement		
Plus: Deposits made after date of last entry on statement		
SUB-TOTAL		
Minus: Outstanding Checks		
Balance: Which should agree with your checkbook		

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Outstanding Checks		
Check No.	Amount	
22	4	20
23	2	35
TOTAL	6	55

To Reconcile Your Statement and	Checkbook:	
Last balance shown on statement	71	47
Plus: Deposits made after date of last entry on statement	150	00
SUB-TOTAL	221	47
Minus: Outstanding Checks	6	55
Balance: Which should agree with your checkbook	214	92

STOPPING PAYMENT ON CHECKS

There are circumstances which arise making it necessary to stop payment on a check. Payment can be stopped by phoning the bank and asking them to stop payment on check no. 103, and then you must go to the bank and confirm the call by filling out a stop-payment form which is supplied by the bank.

Besides the service charge made by the bank, there is another charge which is for checks returned because of insufficient funds. This charge is around six dollars. These charges are deducted from the checking account and are shown on the bank statement.

POST-TEST

1. What is meant by a check book reconciliation?

2. List six steps in reconciling a bank statement.

   a. _____

   b. _____

   c. _____

   d. _____

   e. _____

   f. _____

3. When should a deposit be made in the dental office, if your dentist does not wish to make a daily deposit?

4. What is a canceled check?

5. Explain the petty cash fund in a dental office and what it is used for.

6. Why is a receipt stub important to the office?

POST-TEST ANSWER KEY

1. (1 point)

   Figures are checked against the bank statement to determine the correctness of the figures.

2. (6 points)

   a. Arrange the canceled checks in numerical order.

   b. Place a checkmark by the number on the check stub of every check received from the bank.

   c. List the number of the stub, payee, and amount of each check stub which does not have a checkmark by it (these are outstanding).

   d. Total this list and subtract the total from bank statement balance.

   e. Verify the bank deposits. Add any not on the bank statement to the bank statement total.

   f. Deduct bank service charges from your check book balance. The two balances should be the same.

3. (1 point)

   Often enough so as to prevent the accumulation of more than $20 in the office.

4. (1 point)

   One originally made out to pay an account.

5. (1 point)

   A small amount of money set aside for small miscellaneous expenses (postage, services, etc.)

6. (1 point)

   It shows at a glance how much cash was received that day.

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

APPOINTMENT CONTROL

by

Paula McEnery

© Paula McEnery, 1977
All Rights Reserved

TITLE OF PACKAGE:	Appointment Control
AUTHOR:	Paula McEnery
INSTITUTION:	Forest Park (Mo.) Community College
INTENDED STUDENT:	Dental assistant students
ESTIMATED WORKING TIME:	60 minutes
MATERIALS NEEDED:	None

FIELD TEST COPY

HEALTH INSTRUCTION EXCHANGE
1100 Glendon Avenue □ Westwood Center □ Suite 925 □ Los Angeles, CA 90024 □ 213 478-1411
A PROJECT OF THE LEAGUE FOR INNOVATION IN THE COMMUNITY COLLEGE

OBJECTIVES

Upon completion of this module, you will be able to:

1. Demonstrate effective utilization of time in making appointments.
2. Set up emergency time for appointments.
3. Set up a recall system using your appointment book.
4. Arrange the appointments for one week when given a list of patients and the treatment to be performed for each.

LIBRARY REFERENCES: 1) Schwarzrock, Dental Assisting, Pp 65 through 80
2) Bregstein, Handbook for Dental Assistants: Hygienists and Secretaries, Pp 103 through 112

SCRIPT

The best appointment book is divided into 15 minute periods; this is not to encourage 15 minute appointments but to better avoid wasting time. (See Example 1.)

Only one person should handle the appointment book:

1. All appointments should be in pencil (this way, a canceled appointment may be easily erased). Proper management of the appointment book can mean the success or failure of a dental practice.
2. Have an understanding with the dentist as to the time allotted for various treatments (keep this posted in front of you), also, how he wishes to begin and end the day with what type of appointments.
3. Mark off all holidays, lunch periods, emergency times, and days the doctor plans on being out of the office.
4. Make a note at the top of the day or days on the appointment book as to school holidays. These are the days that you will schedule school children for long appointments.
5. The name, telephone number, and treatment plan are listed in the appointment book.
6. Any new patient appointment is checked (✓) with a red pencil beside the name. This makes it easier to find and keep track of your new patients.
7. The appointment book will be handled in various ways by different offices. But a time and motion study has proven that you should book only three weeks to a month ahead and put the rest on a future call list with the name, telephone number, and work to be done (spell the

name correctly). Keep your appointment book booked three to four weeks ahead from this list. Or, another method is to book everyone or everything ahead regardless of how far ahead, leaving some time open for emergencies; but give the patient only the next appointment. Then if something should come up you can change the other appointments without conferring with the patient.

Making Appointments

1. Research has proven that long appointments can mean more time, which in turn means better dentistry and more income. Each time there is a chair change, there will be a loss of 10 minutes, so 16 patients per day would mean 160 minutes, or 2 hours and 40 minutes lost time. Therefore, organize your time, consider your patient, their age, their health, the distance they must travel, if it's hard to get off from work, if they have to have a baby sitter, and your dentist's time. These are all part of making an appointment.
2. In making appointments, ask the patient the day and time most convenient for them. Always try to make their appointments on this day and time; this will help them to remember appointments better.
3. In making appointments, ask the patient which of the two dates suggested would be more convenient for them. Never suggest more than two dates at a time (as it confuses the patient).
4. Most offices use the unit system (15 minutes = 1 unit). So you may make appointments according to units in conversation between office personnel. See Example II.

5. Remember to schedule appointments as long as possible, know the length of time needed. Schedule the work with the most thought in the mornings, such as, operative work, bridgework, or denture impressions, also pre-school children or children under 10, as they are rested for the night's sleep, have had breakfast, and are at their best in the mornings.

6. Afternoon appointments can be made up of impressions, adjustments, new patients, prophys, and last, at say 5:00 p.m. should be the consultations.

7. School children appointments will be less problematic if an agreement is made between the dentist and schoolboard or superintendent. This can simply be a letter to the schools stating that you hope to work with the schools and will not make school children long appointments during school hours unless absolutely necessary. Ask for a school holiday schedule so that you might schedule these children on these days. When scheduling an appointment for a child, be sure to get the name of the child, his nickname, when he has been to a dentist, date of birth, and who is responsible for the account

8. Saturday appointments should be scheduled equally among different groups, also a variety of work helps to make the day more interesting.

9. The emergency patients should be scheduled in the emergency periods or buffer periods. These are times set aside on the appointment book at say from 11:30 a.m. to 12:00 noon, and 1:00 to 1:30 p.m., or however much time the dentist feels he needs for emergency time. Unless handled correctly, this can be a real bottleneck in appointment control.

10. The patient who is always late should be scheduled 15 minutes early, without him knowing it.

11. Broken appointments should be followed-up immediately with a phone call. Such a follow-up will impress on the patient the importance of the reservation.

12. Courtesy patient is an emergency patient of another dentist, who may be out of town.

13. A former patient is handled like any recall patient.

14. X-ray patient is a patient which has had x-rays and the dentist did not read them during the appointment. After the doctor has diagnosed the x-rays, call the patient and relay any information, including the number of cavities.

15. In scheduling a salesman always be courteous; remember he can help the office in many ways. Just let him know that if he wants to see the dentist you will schedule a time that is convenient to him and to the dentist. If he says he will wait, explain that the dentist can see him in 45 minutes (or whatever). In many cases, you can handle it yourself.

16. Keep a broken appointment call list for broken appointments. If a patient breaks an appointment (unless because of illness), do not give an appointment as soon as possible, but wait a week or so. This helps the patient's memory next time.

17. If the dentist must cancel appointments, use the appointment book with the patient's records, call and reschedule the patient, change the appointment book, also show the change in the record, and give the patient a good excuse. (Not "he's golfing".)

18. If there are delays in the daily schedule, explain to the patient that there will be a 10 minute wait before the dentist can see him. The patient will be more at ease knowing the time he must wait.

19. Keep an active call list - these are patients that live close and can come in within a few minutes notice; patients who have appointments but would like to come in earlier if possible. These help to keep the Dr.'s. chair time filled when there is a cancellation. See Example III.

	Monday December 22		Tuesday December 23		Wednesday December 24	
8 00			8 00		8 00	
15			15		15	
30			30		30	
45			45		45	
9 00			9 00		9 00	
15			15		15	
30			30		30	
45			45		45	
10 00			10 00		10 00	
15			15		15	
30			30		30	
45			45		45	
11 00			11 00		11 00	
15			15		15	
30			30		30	
45			45		45	
12 00			12 00		12 00	
15			15		15	
30			30		30	
45			45		45	
1 00			1 00		1 00	
15			15		15	
30			30		30	
45			45		45	
2 00			2 00		2 00	
15			15		15	
30			30		30	
45			45		45	
3 00			3 00		3 00	
15			15		15	
30			30		30	
45			45		45	
4 00			4 00		4 00	
15			15		15	
30			30		30	
45			45		45	
5 00			5 00		5 00	
15			15		15	
30			30		30	
45			45		45	
00			00		00	
15			15		15	
30			30		30	
45			45		45	
00			00		00	
15			15		15	
30			30		30	
45			45		45	

111

112

-8-

Example I

	Thursday December 25		Friday December 26		Saturday December 27	
8	00 15 30 45		8	00 15 30 45	8	00 15 30 45
9	00 15 30 45		9	00 15 30 45	9	00 15 30 45
10	00 15 30 45		10	00 15 30 45	10	00 15 30 45
11	00 15 30 45		11	00 15 30 45	11	00 15 30 45
12	00 15 30 45		12	00 15 30 45	12	00 15 30 45
1	00 15 30 45		1	00 15 30 45	1	00 15 30 45
2	00 15 30 45		2	00 15 30 45	2	00 15 30 45
3	00 15 30 45		3	00 15 30 45	3	00 15 30 45
4	00 15 30 45		4	00 15 30 45	4	00 15 30 45
5	00 15 30 45		5	00 15 30 45	5	00 15 30 45
	00 15 30 45			00 15 30 45		00 15 30 45
	00 15 45			00 15 30 45		00 15 30

EXAMPLE II

Treatment Time Allotment

Prophy - 15 min = 1 unit

1 Surface - 15 min = 1 unit

2 Surface - 30 min = 2 units

3 Surface - 45 min = 3 units

Crown - 1 hr = 4 units

Bridge prep & set - 1 hr 30 min = 6 units

Endodontics - 2 hrs = 8 units

Extractions - 45 min = 3 units

Denture adj. - 30 min = 2 units

Denture reline - 30 min = 2 units

Try in - 15 min = 1 unit

Cementation - 30 min = 2 units

Periodontics - 1 hr = 4 units

APPOINTMENT CALL LIST
(PATIENTS TO BE CALLED FOR APPT.)

Example 111

TELEPHONE	NAME OF PATIENT	DATE OF APPT.	DATE NOTIFIED	RESULTS	DATE OF NEW APPT.
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					

RECALL SYSTEM

This may be handled in various ways. One way is to make the 6-month appointment in the appointment book and have a card file system of 4 x 6 cards filed under each month. The last two weeks of each month, pull the card with the appointment and name on it, address and mail. Or, use the card file system without putting the appointments in the appointment book. The card file has the month the patient is due. Pull these cards two weeks ahead of the month due, and mail. The cards simply state that it is time for a check up, and to please call for an appointment. But be careful with this method or you can "lose" the patient. Use the sample recall card shown to keep tract of these recalls. See Example IV.

EXAMPLE IV

RECALL RECORD			
Date of Last Visit	Recall Due	Notified	Results

DUTIES

There must be a daily list made for each operatory, and one for the lab. This list contains patient's name, appointment time, and treatment. If an appointment is canceled, this list must be changed. The dentist will govern his time according to this list daily. See Example V.

These simple abbreviations will save time:

BA - broken appointment

P - patient called and changed appointment

TWC- patient postponed appointment and they will call

WWC- we will call as soon as we have an opening

Remember, the dentist does not sell dental materials! He charges for his skill, knowledge, and judgment!

Use "reservation" instead of appointment, "This reservation is held exclusively for you, Mrs. Jones".

EXAMPLE V

DAILY SCHEDULE

M T W TH F S DATE_____19__

1		2
	800	
	15	
	30	
	45	
	900	
	15	
	30	
	45	
	1000	
	15	
	30	
	45	
	1100	
	15	
	30	
	45	
	1200	
	15	
	30	
	45	
	100	
	15	
	30	
	45	
	200	
	15	
	30	
	45	
	300	
	15	
	30	
	45	
	400	
	15	
	30	
	45	
	500	
	15	
	30	
	45	
	600	
	15	
	30	
	45	

THE APPOINTMENT CARD

This card is to remind the patient of his appointment. The card has spaces for the patient's name, the date and time of appointment. Printed on the card is the dentist's name, address and telephone number.

Some cards have a statement indicating that you must give a 24-hour notice if appointment cannot be kept, or a fee will be charged.

1. First, the assistant makes the appointment and writes it in the appointment book, then she copies the date and time on the card. The card is then given to the patient.
2. When you make an appointment by phone, it is best to mail the appointment card to the patient confirming your telephone conversation.

Please fill out the sample Appointment Card, Exercise I, with the following information: Mrs. John Jones, Mary, appointment Tuesday at 2:00.

EXERCISE I

M		
HAS AN APPOINTMENT		
Monday	At	O'clock
Tuesday	At	O'clock
Wednesday	At	O'clock
Thursday	At	O'clock
Friday	At	O'clock
Saturday	At	O'clock
The Above Mentioned Time Has Been Reserved Especially For You. In Order To Use This Reservation, Please Give 24 Hours Notice In Order That Another Patient May Use This Time. Otherwise Charge Will Be Made For Time Reserved.		
Phone (314)		

A. Using the one-week appointment sheet (Example I), and the treatment time allotment sheet (Example 11), set up appointments for the first treatment of the following 26 patients. Note: To find the time needed for each of the treatments for your appointment book, do some research by contacting a dentist that you know, or, the selected readings will help, also other reading material at Washington University. Be creative! Use the materials available in the lab to set up records on ten of these patients and carry through with appointments needed to complete work on ten of these in the desk appointment book.

Name	Treatment	Age	Best Time
1. Mrs. Mary Woods	3 units silver restoration	26	Wed., 3:30 or later
2. Mr. John Mason	needs a bridge prep. on no. 2,3,4	25	Afternoons, Mon. or Tues.
3. Ms. Jane Kine	extraction, no. 32	29	Thurs. afternoons
4. Ms. Paula Bopp	denture adj.	62	Fri., 4pm or later
5. Mr. Robt. Braun	endodontics	44	Monday, late pm
6. Ms. Dorothy Green	prophy	35	Wed., early pm
7. Kelvin Nelson	no. 8 needs a temp. crown	7	Tuesdays
8. Mr. James Rhode	denture adjustment	65	Late Tuesdays
9. Mr. John Smith	bridge cementation	48	Late Thursdays
10. Mr. Samuel Stone	2 surface amalgam	21	Monday, am
11. Mrs. Treene Hogan	needs gold crown prep. on no. 19	36	Fridays
12. Linda Haynes	extractions for upper denture	50	Mornings
13. Frances Morrison	preliminary impressions	54	Fri. afternoons
14. Juli Hall	cementation of space maintainer	8	Late Mondays
15. Mrs. Betty Saunders	denture repair	54	Wed. afternoons after 3:00
16. Johnie Smith	recall	21	Early mornings
17. Orvil Taylor	emergency - broken tooth	28	as soon as possible
18. Ruby Hunter	recall	42	Late afternoons
19. George Hunt	consultation	48	Late afternoons
20. Howard Hogan	prophy	16	Later afternoons
21. Ralph Erickson	emergency, courtesy pt. tooth hurts	36	as soon as possible (pref. morning
22. Roy Crenshaw	consultation	31	Late afternoons
23. Annie Miller	gold crown prep & set	36	Monday mornings
24. Karen Pritchett	emergency, loose bridge	26	Afternoons
25. Joyce Sonn	full mouth x-rays	21	Anytime during June
26. Ben Williams	work-up	33	Mornings

Complete the rest of the appointment sheet with your own list.

B. Set-up a recall system using the patients given for the appointment book.

POST-TEST

Answer the following on a separate sheet of paper. Use ink only. Time limit - 20 minutes.

1. The appointment book should be written in _____ only. Why?
2. What is meant by "one unit" in a dental office?
3. Which is best for patient and doctor - long or short appointments? Why?
4. How many appointments should the patient be given at one time, assuming you have set up four appointments in the future? Why?
5. How should you indicate a new patient on the appointment book?
6. When should bridgework be scheduled?
7. What is a call list? Describe.
8. How should an emergency patient be handled?
9. How should a patient who is habitually late be handled?
10. How should a broken appointment be handled?
11. Describe an effective recall system.

POST-TEST ANSWER KEY

1. Pencil
2. 15 minutes
3. Long appointments
4. One
5. Red check
6. Mornings
7. A canceled or broken appointment
8. In emergency time slot
9. Schedule 15 minutes early
10. Card file system (described)

JUL 17 1981

ERIC Clearinghouse for Junior Colleges
96 Powell Library Building
University of California
Los Angeles, California 90024